

Digitized by the Internet Archive
in 2022 with funding from
University of Toronto

<https://archive.org/details/31761115495186>

CA1
FN
- P72

V.2
pt. 1



Government
of Canada

Gouvernement
du Canada

250

Government
Publications

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2000

Volume II

Part I

Details of Expenditures and Revenues

Canada



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada 2000

Volume II

Part I

Details of Expenditures and Revenues

Canada



© Minister of Public Works and Government Services Canada 2000

Available in Canada through

your local bookseller

or by mail from

Canadian Government Publishing

Ottawa, Canada K1A 0S9

Catalogue No. P51-1/2000-2-1E

ISBN 0-660-18105-3

VOLUME II (PART I)

1999-2000

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

Introduction

1. Summary Tables
2. Agriculture and Agri-Food
3. Canada Customs and Revenue Agency
4. Canadian Heritage
5. Citizenship and Immigration
6. Environment
7. Finance
8. Fisheries and Oceans
9. Foreign Affairs and International Trade
10. Governor General
11. Health
12. Human Resources Development
13. Indian Affairs and Northern Development
14. Industry
15. Justice
16. National Defence
17. Natural Resources
18. Parliament
19. Privy Council
20. Public Works and Government Services
21. Solicitor General
22. Transport
23. Treasury Board
24. Veterans Affairs
25. Index

INTRODUCTION TO THE PUBLIC ACCOUNTS OF CANADA

Nature of the Public Accounts of Canada

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the Accounts of Canada and from more detailed records maintained in departments and agencies. The Accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts of Canada

The *Public Accounts of Canada* is produced in two volumes. **Volume I** presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main

Estimates. Certain tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

• Source of Authorities

• *Available from previous years*

Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.

• *Main and Supplementary Estimates*

Include:

- spending authorities requested in the Estimates;
- forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.

• *Adjustments and transfers*

Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;

- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;
- changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
- amounts of previous years' overexpenditures paid or settled in the current year.
- proceeds from the disposal of surplus Crown assets.

• *Total available for use*

Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

• Disposition of Authorities

- *Used in the current year*
Amounts spent in the current year (net of actual revenues and receipts available for spending).
- *Lapsed (variance under)*
Unused spending authorities which cannot be carried forward to a subsequent year.
- *Overexpended (variance over)*
Excess of spending over authorities granted.
- *Available for use in subsequent years*
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

• *Used in the previous year*

Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1	presents the revenues and expenditures on both a gross and net basis
Table 2	presents expenditures by type for each ministry
Table 2a	reconciles Table 2 with Table 1
Table 2b	presents details by ministry of the other transfer payments
Table 2c	presents details of the other program expenditures of other ministries
Table 3	presents expenditures by standard object for each ministry
Table 3a	reconciles Table 3 with Table 1
Table 4	presents revenues by main classification for each ministry
Table 4a	reconciles Table 4 with Table 1
Table 5	presents the source and disposition of budgetary authorities by ministry
Table 6	presents the source and disposition of non-budgetary authorities by ministry

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

(b) Ministerial Sections (Sections 2 to 24)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and business line descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

• *Ministry Summary*

This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

• *Programs by Business Line*

This statement displays by program the total authorities available for use and the authorities used in the current year for each business line under each type of expenditure (operating, capital, transfer payments and non-budgetary).

• *Transfer Payments*

This statement displays by program the source and disposition of authorities for each transfer payment.

• *Details of Respendable Amounts*

This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

• *Revenues*

This statement displays by program the nature of revenues under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Business Line* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.
- data in the *Details of Respendable Amounts* statement can be traced to the *Programs by Business Line* statement and also to *Summary Table 3* in Section 1.
- data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

SECTION 1

1999-2000

PUBLIC ACCOUNTS OF CANADA

Summary Tables

CONTENTS

	<i>Page</i>
Summary tables —	
Table 1 — Statement of revenues and expenditures	1.3
Table 2 — Ministerial expenditures by type	1.4
Table 2a — Recapitulation of external expenditures by type	1.9
Table 2b — Details of other transfer payments	1.10
Table 2c — Details of other program expenditures of other ministries	1.11
Table 3 — Ministerial expenditures by standard object	1.12
Table 3a — Recapitulation of external expenditures by standard object	1.19
Table 4 — Ministerial revenues by main classification	1.20
Table 4a — Recapitulation of external revenues by main classification	1.25
Table 5 — Source and disposition of budgetary authorities by ministry	1.27
Table 6 — Source and disposition of non-budgetary authorities by ministry	1.32
Table 7 — Source and disposition of authorities by type (voted and statutory)	1.34
Appendices —	
Appendix 1 — Authorities granted in current year Appropriation Acts	1.39
Appendix 2 — Authorities granted by statutes other than Appropriation Acts	1.61
Appendix 3 — Authorities available from previous years	1.72
Appendix 4 — Non-lapsing authorities granted/repealed in the current year	1.80
Appendix 5 — Authorities for the spending of proceeds from the disposal of surplus Crown assets	1.82

TABLE 1

Statement of Revenues and Expenditures

Table 1 presents revenues and expenditures on both a gross and net basis. In addition, detailed information is provided in Volume I, Section 3 of the *Public Accounts of Canada*.

(in thousands of dollars)

REVENUES	Gross	Net	EXPENDITURES	Gross	Net
Tax Revenues—			Transfer Payments—		
Income tax—			Old age security benefits, guaranteed income supplement and spouse's allowance	22,856,836	23,410,411
Personal	84,823,873	79,377,909	Employment insurance benefits	11,300,876	11,300,876
Corporation	23,170,207	23,170,207	Canada health and social transfer	14,891,537	14,891,537
Other income tax revenues	3,499,284	3,499,284	Fiscal arrangements	10,720,822	10,720,822
Employment insurance premiums	111,493,364	106,047,400	Canada Assistance Plan	56,141	56,141
Excise taxes and duties—	18,511,712	18,511,712	Insurance and medical care	(19)	(19)
Goods and services tax	25,710,398	22,790,207	Alternative payments for standing programs	(2,425,343)	(2,425,343)
Energy taxes—			Canada child tax benefits	5,999,539	...
Excise tax—Gasoline	4,283,593	4,283,593	Other transfer payments	21,455,429	18,535,238
Excise tax—Aviation gasoline and diesel fuel	473,541	473,541	Total Transfer Payments	84,855,818	76,489,663
Excise tax—Aviation gasoline and diesel fuel	4,757,134	4,757,134	Crown Corporation Expenditures	4,343,176	2,952,784
Customs import duties	2,104,214	2,104,214	Other Program Expenditures—		
Other excise taxes and duties—			Canada Customs and Revenue Agency	2,788,752	2,731,076
Excise duties	3,412,088	3,412,088	Fisheries and Oceans	1,168,152	1,127,021
Miscellaneous excise taxes and duties	(177,877)	(177,877)	Foreign Affairs and International Trade	1,408,639	1,335,176
	3,234,211	3,234,211	Health	2,108,325	2,032,799
	35,805,957	32,885,766	Human Resources Development	2,025,421	1,686,682
Total Tax Revenues	165,811,033	157,444,878	Industry	1,900,758	1,778,526
Non-Tax Revenues—			National Defence	10,573,537	10,201,316
Return on investments	5,403,413	5,251,467	Public Works and Government Services	1,967,689	1,833,217
Other non-tax revenues—			Solicitor General	3,707,489	2,920,087
Privileges, licences and permits	2,090,936	909,204	Other ministries	7,297,414	6,654,822
Refunds, licences and permits	558,745	558,745	Total Other Program Expenditures	34,946,176	32,320,722
Refunds of previous years' expenditures	1,061,562	527,102	Total Program Expenditures	124,145,170	111,763,169
Service fees	373,424	46,114	Public Debt Charges	41,647,313	41,647,313
Proceeds from sales	42,935	42,935	TOTAL EXPENDITURES	165,792,483	153,410,482
Proceeds from the disposal of surplus Crown assets	169,924	169,924			
Domestic coinage	2,628,615	738,219			
Miscellaneous non-tax revenues					
Total Non-Tax Revenues	12,279,554	8,263,708			
TOTAL REVENUES	178,090,587	165,708,586	(SURPLUS) / DEFICIT	(12,298,104)	(12,298,104)

Ministerial Expenditures by Type

Table 2a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I.

(in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾							Total transfer payments	Total expenditures ⁽³⁾		
		Old age security benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs			Other	
2	Agriculture and Agri-Food Department	...	...	...	...	...	...	...	1,518,792	1,518,792	561,329	2,080,121
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	2,585	2,585
	Canadian Food Inspection Agency	...	...	...	...	...	...	...	4,005	4,005	324,464	328,469
	Total Ministry	...	...	...	...	...	...	...	1,522,797	1,522,797	888,378	2,411,175
3	Canada Customs and Revenue Agency	...	...	...	...	...	...	...	183,127	183,127	2,752,043	2,935,170
4	Canadian Heritage Department	...	...	...	...	...	...	...	...	...	...	...
	Canadian Council	...	...	...	...	...	...	...	...	702,498	183,490	885,988
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	116,583	116,583
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	879,187	879,187
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	78,993	78,993
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	47,344	47,344
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	...	...	...	21,658	21,658
	National Archives of Canada	...	...	...	...	...	...	...	...	...	8,248	8,248
	National Arts Centre Corporation	...	...	...	...	...	...	...	1,765	1,765	47,687	49,452
	National Battlefields Commission	...	...	...	...	...	...	...	...	...	24,915	24,915
	National Capital Commission	...	...	...	...	...	...	...	...	...	10,189	10,189
	National Film Board	...	...	...	...	...	...	...	...	...	107,401	107,401
	National Gallery of Canada	...	...	...	...	...	...	...	330	330	59,688	60,018
	National Library	...	...	...	...	...	...	...	...	...	36,273	36,273
	National Museum of Science and Technology	...	...	...	...	...	...	...	36	36	33,450	33,486
	Parks Canada Agency ⁽⁴⁾	20,301	20,301
	Public Service Commission	...	...	...	...	...	...	...	4,553	4,553	383,866	388,419
	Status of Women — Office of the Co-ordinator	...	...	...	...	...	...	...	...	...	119,617	119,617
	Total Ministry	...	...	...	...	...	...	...	8,250	8,250	12,605	20,855
		...	...	...	...	...	...	...	717,432	717,432	2,191,495	2,908,927

5	Citizenship and Immigration Department Immigration and Refugee Board of Canada	...	...	...	...	...	...	366,533	366,533	489,314	855,847
		...	...	...	...	...	...	...	...	87,935	87,935
	Total Ministry	...	...	...	...	...	...	366,533	366,533	577,249	943,782
6	Environment Department Canadian Environmental Assessment Agency	...	...	...	...	...	...	167,788	167,788	552,198	719,986
		...	...	...	...	...	...	455	455	10,960	11,415
	Total Ministry	...	...	...	...	...	...	168,243	168,243	563,158	731,401
7	Finance Department Auditor General Canadian International Trade Tribunal Office of the Superintendent of Financial Institutions	...	...	15,891,537	10,797,822	...	(2,425,343)	749,653	25,013,669	45,652,215	70,665,884
		...	...	...	...	...	...	377	377	56,537	56,914
		...	...	...	...	...	...	...	...	8,707	8,707
		...	...	...	...	...	...	...	...	7,927	7,927
	Total Ministry	...	...	15,891,537	10,797,822	...	(2,425,343)	750,030	25,014,046	45,725,386	70,739,432
8	Fisheries and Oceans	...	...	...	...	...	...	252,624	252,624	1,126,372	1,378,996
9	Foreign Affairs and International Trade Department Canadian Commercial Corporation Canadian International Development Agency Export Development Corporation International Development Research Centre International Joint Commission NAFTA Secretariat, Canadian Section Northern Pipeline Agency	...	...	...	...	...	...	408,870	408,870	1,178,595	1,587,465
		...	...	...	...	...	...	...	...	17,548	17,548
		...	...	...	...	...	...	1,704,766	1,704,766	157,642	1,862,408
		...	...	...	...	...	...	...	...	21,857	21,857
		...	...	...	...	...	...	...	...	87,019	87,019
		...	...	...	...	...	...	...	...	6,189	6,189
		...	...	...	...	...	...	...	...	1,819	1,819
		...	...	...	...	...	...	...	...	225	225
	Total Ministry	...	...	...	...	...	...	2,113,636	2,113,636	1,470,894	3,584,530
10	Governor General	...	...	...	...	...	...	255	255	15,060	15,315
11	Health Department Hazardous Materials Information Review Commission Medical Research Council Patented Medicine Prices Review Board	...	...	...	...	(19)	...	864,457	864,438	2,030,856	2,895,294
		...	...	...	...	...	...	...	...	1,870	1,870
		...	...	...	...	...	...	296,285	296,285	14,219	310,504
		...	...	...	...	...	...	...	...	3,668	3,668
	Total Ministry	...	...	...	...	(19)	...	1,160,742	1,160,723	2,050,613	3,211,336
12	Human Resources Development Department Canada Industrial Relations Board Canadian Artists and Producers Professional Relations Tribunal	23,414,439	...	...	...	...	56,141	1,912,977	25,383,557	761,431	26,144,988
		...	...	...	...	...	...	...	...	10,361	10,361
		...	...	...	...	...	...	...	...	1,150	1,150

Ministerial Expenditures by Type—Continued
(in thousands of dollars)[illegible]

	Supreme Court of Canada	...	...	...	...	1,177	15,962	17,139
	Tax Court of Canada	...	...	...	...	...	11,763	11,763
	Total Ministry	...	...	...	...	373,842	373,842	696,068
		...	...	...	...	...	...	1,069,910
16	National Defence	...	...	...	...	390,122	11,131,560	11,521,682
17	Natural Resources	...	...	...	...	...	...	...
	Department	...	...	...	...	147,763	147,763	485,405
	Atomic Energy Control Board	...	...	...	...	668	668	53,746
	Atomic Energy of Canada Limited	...	...	...	...	...	...	122,150
	Cape Breton Development Corporation	...	...	...	...	...	...	78,000
	National Energy Board	...	...	...	...	...	...	31,423
	Total Ministry	...	...	...	...	148,431	148,431	770,956
		...	...	...	...	...	...	918,487
18	Parliament	...	...	...	...	...	...	...
	The Senate	...	...	...	...	340	340	50,852
	House of Commons	...	...	...	...	835	835	249,441
	Library of Parliament	...	...	...	...	...	...	22,505
	Total Ministry	...	...	...	...	1,175	1,175	322,798
		...	...	...	...	...	...	323,973
19	Privy Council	...	...	...	...	...	...	...
	Department	...	...	...	...	4,028	4,028	85,207
	Canadian Centre for Management Development	...	...	...	...	175	175	17,625
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	3,748
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...
	Chief Electoral Officer	...	...	...	...	274	274	39,128
	Commissioner of Official Languages	...	...	...	...	...	...	36,759
	Millennium Bureau of Canada	...	...	...	...	...	...	11,459
	National Round Table on the Environment and the Economy	...	...	...	...	33,727	33,727	12,715
	Public Service Staff Relations Board	...	...	...	...	...	...	3,320
	Security Intelligence Review Committee	...	...	...	...	...	...	5,522
	The Leadership Network	...	...	...	...	...	...	1,809
	Total Ministry	...	...	...	...	38,204	38,204	8,781
		...	...	...	...	...	...	264,277
20	Public Works and Government Services	...	...	...	...	...	...	...
	Department	...	...	...	...	13,109	13,109	1,840,899
	Canada Information Office	...	...	...	...	2,352	2,352	19,913
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	1,927,985
	Canada Post Corporation	...	...	...	...	...	...	22,210
	Total Ministry	...	...	...	...	15,461	15,461	3,806,655
		...	...	...	...	...	...	3,824,116
21	Solicitor General	...	...	...	...	...	...	...
	Department	...	...	...	...	44,678	44,678	38,151
	Canadian Security Intelligence Service	...	...	...	...	...	...	178,233
	Correctional Service	...	...	...	...	3,795	3,795	1,358,334

TABLE 2

Ministerial Expenditures by Type—Concluded

(in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾										Total transfer payments	Other program expenditures ⁽³⁾	Total expenditures
		Old age security benefits ⁽²⁾	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs	Other				
22	National Parole Board	...	...	...	...	...	...	...	...	35	35	28,264	28,299
	Office of the Correctional Investigator	...	...	...	...	...	...	...	...	...	...	2,008	2,008
	Royal Canadian Mounted Police	...	...	...	...	...	...	...	...	41,139	41,139	1,304,757	1,345,896
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	...	...	...	659	659
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	...	...	...	7,716	7,716
	Total Ministry	...	...	...	...	...	...	...	...	89,647	89,647	2,918,122	3,007,769
23	Transport Department	...	...	...	...	...	...	...	...	333,246	333,246	570,679	903,925
	Canadian Transportation Agency	...	...	...	...	...	...	...	...	4	4	22,271	22,275
	Civil Aviation Tribunal	...	...	...	...	...	...	...	...	...	...	992	992
	Total Ministry	...	...	...	...	...	...	...	...	333,250	333,250	593,942	927,192
23	Treasury Board	...	...	...	...	...	...	...	...	36,523	36,523	1,099,848	1,136,371
24	Veterans Affairs	...	...	...	...	...	...	...	...	1,402,042	1,402,042	674,571	2,076,613
Total ministerial expenditures		23,414,439	...	15,891,537	10,797,822	(19)	56,141	...	(2,425,343)	19,132,725	66,867,302	82,694,088	149,561,390	

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) Transfer payments for employment insurance, Old Age Security, and Canada child tax benefits are reported in Table 2a.

(2) Includes the guaranteed income supplement and the spouse's allowance.

(3) Includes the public debt charges.

(4) Formerly Parks Canada Program.

TABLE 2a

Recapitulation of External Expenditures by Type

Table 2a reconciles total net ministerial expenditures (Table 2) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, and the elimination of internal expenditures. The difference between gross and net expenditures is revenues netted against expenditures, tax credits and repayments, and revenues of consolidated Crown corporations credited to expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Transfer payments—											
Old age security benefits, guaranteed income supplement and spouse's allowance	23,414,439	...	(4,028)	...	...	...	23,410,411	...	(553,575)	...	22,856,836
Employment insurance benefits	...	11,367,876	...	(67,000)	...	...	11,300,876	...	...	...	11,300,876
Other levels of government—											
Canada health and social transfer	15,891,537	...	...	(1,000,000)	...	...	14,891,537	...	...	...	14,891,537
Fiscal arrangements	10,797,822	...	...	(77,000)	...	...	10,720,822	...	...	...	10,720,822
Canada Assistance Plan	56,141	...	...	...	...	...	56,141	...	...	...	56,141
Insurance and medical care	(19)	...	...	...	...	...	(19)	...	...	...	(19)
Alternative payments for standing programs	(2,425,343)	...	...	...	...	...	(2,425,343)	...	...	...	(2,425,343)
Total other levels of government	24,320,138	...	...	(1,077,000)	...	...	23,243,138	...	...	...	23,243,138
Canada child tax benefits	...	...	...	...	...	...	...	...	5,999,539	...	5,999,539
Other transfer payments ⁽¹⁾	19,132,725	98,459	...	(695,946)	...	...	18,535,238	...	2,920,191	...	21,455,429
Total transfer payments	66,867,302	11,466,335	(4,028)	(1,839,946)	...	...	76,489,663	...	8,366,155	...	84,855,818
Crown corporation expenditures	...	...	...	(949,000)	3,901,784	...	2,952,784	...	...	1,390,392	4,343,176
Other program expenditures—											
Canada Customs and Revenue Agency	2,752,043	...	...	...	...	(20,967)	2,731,076	57,676	...	...	2,788,752
Fisheries and Oceans	1,126,372	...	2,046	...	...	(1,397)	1,127,021	41,131	...	...	1,168,152
Foreign Affairs and International Trade	1,470,894	...	172	...	(130,199)	(5,691)	1,335,176	73,463	...	...	1,408,639
Health	2,050,613	...	2,837	...	...	(651)	2,052,799	55,526	...	...	2,108,325
Human Resources Development	775,900	927,847	(6,715)	...	...	(10,350)	1,686,682	338,739	...	...	2,025,421
Industry	1,802,510	1,111	2,478	...	(13,896)	(13,677)	1,778,526	122,232	...	...	1,900,758
National Defence	11,131,560	(107,936)	(11,540)	(802,000)	...	(8,768)	10,201,316	372,221	...	...	10,573,537
Public Works and Government Services	3,808,655	22,298	3,229	...	(1,977,521)	(23,444)	1,833,217	134,472	...	...	1,967,689
Solicitor General	2,918,122	...	9,387	...	...	(7,422)	2,920,087	787,402	...	...	3,707,489
Other ministries ⁽²⁾	9,547,093	3,949	(1,104)	(989,375)	(1,848,491)	(57,250)	6,654,822	642,592	...	...	7,297,414
Total other program expenditures	37,383,762	847,269	790	(1,791,375)	(3,970,107)	(149,617)	32,320,722	2,625,454	...	...	34,946,176
Total program expenditures	104,251,064	12,313,604	(3,238)	(4,580,321)	(68,323)	(149,617)	111,763,169	2,625,454	8,366,155	1,390,392	124,145,170
Public debt charges	45,310,326	(1,084,063)	...	(2,578,950)	...	...	41,647,313	...	...	...	41,647,313
TOTAL EXPENDITURES	149,561,390	11,229,541	(3,238)⁽³⁾	(7,159,271)	(68,323)	(149,617)	153,410,482	2,625,454	8,366,155	1,390,392	165,792,483

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenditures of other ministries are presented in Table 2c.

(3) Represents deferred revenues of \$2,530,404 and accrued revenues of (\$5,542).

TABLE 2b

Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.
(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	1,522,797	1,142	...	(6,000)	...	...	1,517,939	...	...	...	1,517,939
Canadian Heritage	717,432	...	...	...	...	...	717,432	...	...	...	717,432
Canada Customs and Revenue Agency	183,127	...	...	...	...	...	183,127	...	2,920,191	...	3,103,318
Citizenship and Immigration	366,533	...	...	...	...	...	366,533	...	...	...	366,533
Environment	168,243	...	...	...	...	...	168,243	...	...	...	168,243
Finance	750,030	...	...	...	...	...	750,030	...	...	...	750,030
Fisheries and Oceans	252,624	...	...	...	...	...	252,624	...	...	...	252,624
Foreign Affairs and International Trade	2,113,636	...	...	...	...	...	2,113,636	...	...	...	2,113,636
Governor General	255	...	...	...	...	...	255	...	...	...	255
Health	1,160,742	...	...	...	...	...	1,160,742	...	...	...	1,160,742
Human Resources Development	1,912,977	94,895	...	...	...	...	2,007,872	...	...	...	2,007,872
Indian Affairs and Northern Development	4,184,852	...	...	...	...	...	4,184,852	...	...	...	4,184,852
Industry	2,970,780	...	...	...	...	...	2,970,780	...	...	...	2,970,780
Justice	373,842	...	...	...	...	...	373,842	...	...	...	373,842
National Defence	390,122	...	...	...	...	...	390,122	...	...	...	390,122
Natural Resources	148,431	...	...	...	...	...	148,431	...	...	...	148,431
Parliament	1,175	...	...	...	...	...	1,175	...	...	...	1,175
Privy Council	38,204	...	...	...	...	...	38,204	...	...	...	38,204
Public Works and Government Services	15,461	...	...	...	...	...	15,461	...	...	...	15,461
Solicitor General	89,647	...	...	...	...	...	89,647	...	...	...	89,647
Transport	333,250	...	...	...	...	...	333,250	...	...	...	333,250
Treasury Board	36,523	...	...	...	...	...	36,523	...	...	...	36,523
Veterans Affairs	1,402,042	...	...	...	...	...	1,402,042	...	...	...	1,402,042
Sub total	19,132,725	96,037	...	(6,000)	...	...	19,223,763	...	2,920,191	...	22,142,953
Provision for valuation and other items	2,422	2,422	...	(689,946)	...	...	(687,524)	...	...	...	(687,524)
Total other transfer payments	19,132,725	98,459	...	(695,946)	...	...	18,533,238	...	2,920,191	...	21,455,429

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

TABLE 2c

Details of Other Program Expenditures of Other Ministries

Table 2c presents details of the other program expenditures of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations expenditures	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	888,378	...	(105)	...	(2,584)	(2,891)	882,798	153,343	...	...	1,036,141
Canadian Heritage	2,191,495	2,430	(118)	...	(1,332,692)	(2,542)	838,573	47,906	...	...	906,479
Citizenship and Immigration	577,249	...	...	...	...	(588)	576,661	...	...	...	576,661
Environment	563,158	248	(858)	...	...	(981)	561,567	44,404	...	...	605,971
Finance	415,060	...	...	...	...	(27,099)	387,961	47,933	...	...	435,894
Governor General	15,060	...	...	...	...	(9)	15,051	...	...	...	15,051
Indian Affairs and Northern Development	513,337	18	...	...	...	(287)	513,068	...	...	...	513,068
Justice	696,068	...	...	...	...	(3,912)	692,156	...	...	...	692,156
Natural Resources	770,056	56	247	...	(200,150)	(2,918)	567,291	30,641	...	...	597,932
Parliament	322,798	...	(203)	...	...	(34)	322,561	1,277	...	...	323,838
Privy Council	226,073	...	...	...	...	(10,549)	215,524	...	...	...	215,524
Transport	593,942	1,197	(67)	...	(313,065)	(2,040)	279,967	317,016	...	...	596,983
Treasury Board	1,099,848	...	...	...	...	(3,400)	1,096,448	72	...	...	1,096,520
Veterans Affairs	674,571	...	...	...	...	...	674,571	...	...	...	674,571
Sub total	9,547,093	3,949	(1,104)	...	(1,848,491)	(57,250)	7,644,197	642,592	...	...	8,286,789
Provision for valuation and other items	...	...	...	(989,375)	...	...	(989,375)	...	...	...	(989,375)
Total other program expenditures	9,547,093	3,949	(1,104)	(989,375)	(1,848,491)	(57,250)	6,654,822	642,592	...	...	7,297,414

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽⁴⁾	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of buildings and works ⁽⁸⁾	Acquisition of machinery and equipment ⁽⁹⁾	Transfer payments ⁽¹⁰⁾	Public debt charges ⁽¹¹⁾	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (13)	Internal revenues (16)	Total	
2	Agriculture and Agri-Food																	
	Department	388,741	27,232	9,046	82,029	8,146	15,523	34,069	24,509	46,786	1,518,792	...	27,543	2,182,416	102,295	...	102,295	2,080,121
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	...	...	2,585	2,585	...	...	...	2,585
	Canadian Food Inspection Agency	292,380	22,564	1,648	21,547	1,704	9,234	9,992	620	13,308	4,005	...	2,410	379,412	50,943	...	50,943	328,469
	Total Ministry	681,121	49,796	10,694	103,576	9,850	24,757	44,061	25,129	60,094	1,522,797	...	32,538	2,564,413	153,238	...	153,238	2,411,175
3	Canada Customs and Revenue Agency	2,311,111	160,377	2,478	154,801	11,656	58,647	62,323	15,323	97,748	183,127	...	13,003	3,070,594	57,676	77,748	135,424	2,935,170
4	Canadian Heritage																	
	Department	92,631	11,862	6,848	55,298	2,684	958	5,080	...	5,945	702,498	...	5,576	889,380	(2,651)	6,043	3,392	885,988
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	116,583	116,583	...	...	...	116,583
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	879,187	879,187	...	...	...	879,187
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	78,993	78,993	...	...	...	78,993
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	47,344	47,344	...	...	...	47,344
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	21,658	21,658	...	...	...	21,658
	Canadian Radio-television and Telecommunications Commission	29,400	1,667	1,444	3,077	253	453	917	...	347	...	...	11	37,569	29,321	...	29,321	8,248

National Archives of Canada	34,534	1,547	276	5,957	191	1,190	1,556	...	2,347	1,765	...	89	49,452	...	...	49,452
National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	24,915	24,915	...	...	24,915
National Battlefields Commission	1,935	50	81	1,019	19	1,550	333	1,055	510	...	...	3,637	10,189	...	...	10,189
National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	107,401	107,401	...	...	107,401
National Film Board	32,552	3,359	12,402	6,729	7,663	1,095	1,091	...	2,801	330	...	(1,822)	66,800	6,745	37	6,782
National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	36,273	36,273	...	...	36,273
National Library	24,954	1,008	108	3,003	109	569	2,209	...	1,473	36	...	17	33,486	...	...	33,486
National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	20,301	20,301	...	...	20,301
Parks Canada Agency ^(a)	214,347	19,484	6,363	61,280	7,672	9,153	23,350	15,559	15,657	4,553	...	25,009	402,427	14,008	...	14,008
Public Service Commission	90,273	6,866	2,556	17,359	1,612	1,194	1,593	...	6,881	...	...	1,758	130,072	365	10,090	119,617
Status of Women—Office of the Co-ordinator	7,183	1,201	593	2,237	63	307	115	...	839	8,250	...	67	20,855	...	...	20,855
Total Ministry	527,809	47,644	30,671	155,939	20,266	16,469	36,244	16,614	36,800	717,432	...	1,366,997	2,972,885	47,788	16,170	63,958
5 Citizenship and Immigration																2,908,927
Department of Immigration and Refugee Board of Canada	247,504	41,458	8,209	132,234	3,174	9,194	4,696	...	19,046	366,533	...	23,799	855,847	...	...	855,847
Total Ministry	70,259	3,472	529	8,532	1,137	714	1,035	...	2,248	...	...	0	87,935	...	...	87,935
6 Environment																943,782
Canadian Environmental Assessment Agency	341,802	46,768	6,772	111,712	19,130	15,938	21,432	1,081	54,615	167,788	...	5,298	792,336	43,310	29,041	72,351
Total Ministry	6,607	920	380	2,894	144	38	202	...	116	455	...	4	11,760	236	108	344
7 Finance																731,401
Department of Finance	348,409	47,688	7,152	114,606	19,274	15,976	21,634	1,081	54,731	168,243	...	5,302	804,096	43,546	29,149	72,695
Auditor General	58,893	8,705	18,584	16,357	575	1,574	107,411	...	5,637	25,013,609	45,284,123	156,554	70,672,052	169	5,999	6,168
Canadian International Trade Tribunal	43,074	4,159	574	6,573	322	356	423	...	1,034	377	...	22	56,914	...	...	70,665,884
Office of the Superintendent of Financial Institutions	7,125	326	72	620	70	121	168	...	195	...	...	10	8,707	...	...	56,914
Total Ministry	35,645	2,838	380	10,213	3,258	429	551	...	2,048	...	...	329	55,691	47,764	...	8,707
8 Fisheries and Oceans	144,737	16,028	19,610	33,763	4,225	2,480	108,553	...	8,914	25,014,046	45,284,123	156,885	70,793,364	47,933	5,999	47,764
9 Foreign Affairs and International Trade	621,993	71,939	10,813	169,464	19,334	81,472	63,659	34,162	83,182	252,624	...	18,338	1,426,580	43,177	4,407	53,932
Department of Canadian Commercial Corporation	575,205	126,165	10,269	165,196	126,346	53,664	42,845	36,412	69,376	408,870	...	53,155	1,667,503	73,635	6,403	70,739,432
	...	...	...	...	...	...	...	...	...	...	...	17,548	17,548	...	...	1,597,465
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,548

TABLE 3

Ministerial Expenditures by Standard Object—Continued
(in thousands of dollars)

Section	Department or agency	Transportation and communication			Professional and special services		Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)		Acquisition of machinery and equipment (9)	Transfer payments (10)	Public debt charges (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total expenditures		
		Personnel (1)	Information (2)	Information (3)	Professional and special services (4)	Rentals (5)			External revenues (13)	Internal revenues (16)						Total revenues (13)+(16)					
10	Canadian International Development Agency	94,360	11,095	637	30,694	916	2,373	1,221	...	1,862	1,704,766	...	14,484	1,862,408	...	...	...	1,862,408	...
	Export Development Corporation	...	...	...	...	...	...	...	...	...	...	...	...	21,857	21,857	...	...	21,857	...
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	...	87,019	87,019	...	...	87,019	...
	International Joint Commission	2,553	693	149	1,996	317	57	85	...	339	...	...	...	...	6,189	...	...	6,189	...
	NAFTA Secretariat, Canadian Section	673	337	7	605	3	24	35	...	93	...	...	...	42	1,819	...	...	1,819	...
	Northern Pipeline Agency	146	2	...	55	10	...	...	...	5	...	...	...	7	225	...	...	225	...
	Total Ministry	679,937	138,292	11,062	198,546	127,592	56,118	44,186	36,412	71,675	2,113,636	...	194,112	3,664,568	73,635	6,403	80,038	3,584,530	...		
	Governor General	8,645	1,485	924	1,947	184	19	1,385	...	472	255	15,316	15,316	...	
	11	Health	450,428	133,564	12,618	308,455	6,794	32,050	240,603	4,178	39,334	864,439	...	863,885	2,956,348	58,362	2,692	61,054	2,895,294	...	
		Department
		Hazardous Materials Information Review Commission	1,335	60	35	260	3	10	22	...	83	61	1,869	1,869	...	
Medical Research Council		6,491	2,656	570	3,414	135	137	337	...	466	296,285	...	13	310,504	...	...	...	310,504	...
Patented Medicine Prices Review Board		2,346	206	51	575	12	6	113	...	253	...	...	106	3,668	...	...	...	3,668	...
Total Ministry		460,600	136,486	13,274	312,704	6,944	32,203	241,075	4,178	40,136	1,160,724	...	864,065	3,273,389	58,362	2,692	61,054	3,311,335	...		
12	Human Resources Development	1,239,604	136,886	38,201	440,371	202,019	24,484	17,438	302	177,320	25,383,558	...	5,946	27,666,129	338,332	1,192,809	1,521,141	26,144,988	...		
	Department	
	Canada Industrial Relations Board	6,594	1,189	38	1,518	201	84	210	...	521	...	...	6	10,361	...	...	...	10,361	...
	Canadian Artists and Producers Professional Relations Tribunal	589	89	36	355	13	5	18	...	47	1,150	1,150	...	
	Total Ministry	

Canadian Centre for Occupational Health and Safety	4,533	219	266	1,393	31	62	125	...	415	...	...	7,044	3,693	393	4,086	2,958
	1,251,320	138,383	38,541	443,635	202,264	24,635	17,791	302	178,303	25,383,558	...	5,952	27,684,684	332,025	1,193,202	1,525,227
	Total Ministry															26,159,457
13 Indian Affairs and Northern Development																
Department	257,613	38,896	7,227	105,466	19,522	13,624	12,729	3,453	28,352	4,184,835	...	25,452	4,697,169	...	...	4,697,169
Canadian Polar Commission	486	202	28	147	92	2	10	...	36	17	...	...	1,020	...	...	1,020
Total Ministry	258,099	39,098	7,255	105,613	19,614	13,626	12,739	3,453	28,388	4,184,852	...	25,452	4,698,189	...	...	4,698,189
14 Industry																
Department	345,695	42,236	56,463	147,908	8,097	9,396	10,493	5,564	32,041	1,517,440	...	(953)	2,174,380	99,887	6,052	105,939
Atlantic Canada	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Opportunities Agency	31,697	4,745	1,693	10,346	1,321	501	581	...	2,919	249,923	...	1,244	304,970	...	...	304,970
Canadian Space Agency	32,380	7,083	1,556	107,113	706	1,334	1,690	466	156,010	24,956	...	4,210	337,504	2,910	...	334,594
Copyright Tribunal	691	184	24	417	20	16	35	...	50	...	...	...	1,438	...	...	1,438
Copyright Board	853	90	52	603	20	4	33	...	34	...	...	...	1,693	...	...	1,693
Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	...	8,566	...	...	8,566
Economic Development	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Agency of Canada for the Regions of Quebec	21,327	2,017	2,356	5,338	1,910	853	307	...	702	223,396	...	(212)	257,994	...	...	257,994
National Research Council of Canada	225,362	18,987	6,296	33,721	6,411	14,492	37,985	16,162	49,143	140,956	...	(5,994)	543,321	...	...	543,321
Natural Sciences and Engineering Research Council	13,643	2,892	1,443	3,430	329	364	339	...	503	526,896	...	9	549,848	...	...	549,848
Social Sciences and Humanities Research Council	7,761	894	355	1,332	97	74	114	...	200	114,996	...	2	125,825	...	...	125,825
Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Statistics Canada	343,220	20,061	3,328	23,607	5,914	4,256	7,367	...	15,347	561	...	5,330	5,330	...	...	5,330
Western Economic Diversification	24,061	3,695	1,402	8,107	462	307	834	...	2,895	171,656	...	54	423,715	21,913	45,923	67,836
Total Ministry	1,047,590	102,814	74,968	341,922	25,287	31,597	59,778	22,192	259,844	2,970,780	...	13,203	4,949,975	124,710	51,975	176,685
15 Justice																
Department	225,113	31,027	9,877	106,381	5,052	3,543	5,370	...	14,413	322,977	...	(7,559)	716,194	...	...	716,194
Canadian Human Rights Commission	13,394	965	403	2,319	191	78	227	...	849	...	...	11	18,437	...	...	18,437
Canadian Human Rights Tribunal	1,019	482	21	1,054	172	853	46	...	272	...	...	...	3,919	...	...	3,919
Commissioner for Federal Judicial Affairs	184,249	16,454	19	2,478	50	41	196	...	139	49,688	...	2,608	255,942	...	227	255,715
Federal Court of Canada	23,911	1,843	118	4,049	353	382	1,373	...	1,866	...	...	4	33,899	...	...	33,899
Law Commission of Canada	881	350	388	1,234	31	12	22	...	15	...	...	...	2,913	...	...	2,913
Offices of the Information and Privacy Commissioners of Canada	6,993	311	101	1,138	53	96	91	...	1,139	...	...	9	9,931	...	...	9,931

TABLE 3

Ministerial Expenditures by Standard Object—Continued

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽⁴⁾ (4)	Rentals (5)	Purchased materials and repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽⁸⁾ (8)	Acquisition of machinery and equipment ⁽⁹⁾ (9)	Transfer payments ⁽¹⁰⁾ (10)	Public debt charges ⁽¹¹⁾ (11)	Other subsidies and payments ⁽¹²⁾ (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (13)	Internal revenues (16)	Total revenues (13)+(16)	
16	Supreme Court of Canada	10,843	1,010	281	1,323	125	171	1,134	...	1,073	1,177	...	2	17,139	...	...	...	17,139
	Tax Court of Canada	6,658	542	47	3,368	115	122	434	...	477	...	...	...	11,763	...	...	...	11,763
	Total Ministry	473,081	52,964	11,255	123,344	6,142	5,298	8,893	...	20,243	373,842	...	(4,925)	1,070,137	...	227	227	1,069,910
	National Defence	5,264,484	435,899	28,968	1,319,183	154,143	771,006	700,460	260,896	2,444,628	390,122	...	135,950	11,905,739	360,681	23,377	384,058	11,521,681
17	Natural Resources																	
	Department of Atomic Energy Control Board	286,763	28,930	16,711	97,053	8,453	7,400	19,780	6,857	28,340	147,763	...	21,677	669,727	30,888	5,671	36,559	633,168
	Atomic Energy of Canada Limited	34,300	3,890	583	9,760	711	537	582	...	2,709	668	...	6	53,746	...	...	...	53,746
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	122,150	122,150	...	...	...	122,150
	National Energy Board	24,053	2,056	212	3,365	387	330	377	...	611	...	...	78,000	78,000	...	...	...	78,000
	Total Ministry	345,116	34,876	17,506	110,178	9,551	8,267	20,739	6,857	31,660	148,431	...	221,865	955,046	30,888	5,671	36,559	918,487
18	Parliament																	
	The Senate	34,456	8,056	107	5,002	216	547	1,016	...	1,434	340	...	18	51,192	...	...	...	51,192
	House of Commons	174,933	32,210	6,102	12,177	6,678	3,214	6,225	...	8,752	835	...	35	251,161	872	13	885	250,276
	Library of Parliament	17,177	288	44	1,518	168	148	1,740	...	1,622	...	...	2	22,707	202	...	202	22,505
	Total Ministry	226,566	40,554	6,253	18,697	7,062	3,909	8,981	...	11,808	1,175	...	55	325,060	1,074	13	1,087	323,973
19	Privy Council																	
	Department of Canadian Centre for Management Development	57,765	5,589	3,098	10,332	918	1,111	1,762	...	4,601	4,028	...	31	89,235	...	...	...	89,235
	Canadian Intergovernmental Conference	7,286	935	645	6,861	96	114	504	...	1,182	175	...	2	17,800	...	...	...	17,800
	Secretariat of Canadian Transportation	1,930	705	36	413	435	27	97	...	104	...	...	1	3,748	...	...	...	3,748
	Accident Investigation and Safety Board	21,674	3,105	369	8,791	1,363	575	410	...	1,321	...	...	1,520	39,128	...	...	...	39,128

Chief Electoral Officer	14,283	1,849	4,434	10,578	2,563	802	389	86	1,753	274	...	22	37,033	...	...	37,033
Commissioner of Official Languages	8,531	732	175	1,011	57	35	151	...	761	...	...	6	11,459	...	...	11,459
Millennium Bureau of Canada	6,446	290	1,199	4,102	187	24	183	...	283	33,727	...	1	46,442	...	...	46,442
National Round Table on the Environment and the Economy	1,485	518	247	851	35	40	33	...	111	...	...	...	3,320	...	...	3,320
Public Service Staff Relations Board	4,066	369	66	637	15	40	158	...	163	...	...	9	5,523	...	...	5,523
Security Intelligence Review Committee	988	171	72	371	16	4	13	...	173	...	...	1	1,809	...	...	1,809
The Leadership Network	3,661	516	1,344	2,362	373	35	73	...	312	...	...	105	8,781	...	...	8,781
Total Ministry	128,115	14,779	11,685	46,509	6,658	2,807	3,773	86	10,764	38,204	...	1,698	264,278	...	...	264,278
20 Public Works and Government Services																
Department	695,659	250,957	26,129	926,270	1,135,354	588,796	177,457	489,686	88,232	13,109	...	494,103	4,885,752	137,701	2,894,043	3,031,744
Canada Information Office	5,317	847	6,672	2,816	25	186	477	...	1,219	2,349 (7)	...	5	19,913	...	...	19,913
Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,927,985	1,927,985	...	...	1,927,985
Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	22,210	22,210	...	...	22,210
Total Ministry	700,976	251,804	32,801	929,086	1,135,379	588,982	177,934	489,686	89,451	15,458	...	2,444,303	6,855,860	137,701	2,894,043	3,031,744
21 Solicitor General																
Department	16,925	1,856	292	17,471	283	61	419	...	842	44,678	...	2	82,829	...	...	82,829
Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	...	178,233	178,233	...	...	178,233
Correctional Service	865,070	36,276	2,668	218,161	6,841	17,453	114,153	72,223	51,494	3,795	...	47,264	1,435,398	25,163	48,106	73,269
National Parole Board	22,854	1,899	106	2,152	92	108	290	...	711	36	...	51	28,299	...	...	28,299
Office of the Correctional Investigator	1,608	165	17	97	19	5	10	...	86	...	...	1	2,008	...	...	2,008
Royal Canadian Mounted Police	1,454,398	122,730	1,474	138,306	43,102	43,249	64,575	44,188	128,845	41,139	...	53,685	2,135,691	771,626	18,169	789,795
Royal Canadian Mounted Police External Review Committee	442	19	14	157	6	...	9	...	12	...	...	...	659	...	...	659
Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Ministry	2,563,903	163,427	4,940	379,271	50,989	60,935	179,546	116,411	182,161	89,648	...	279,302	3,870,833	796,789	66,275	863,064
22 Transport																
Department	320,461	39,287	5,359	137,097	3,646	25,322	18,741	11,557	28,615	333,246	...	328,664	1,251,995	316,949	31,121	348,070
Canadian Transportation Agency	17,927	1,078	389	1,700	105	86	317	...	705	4	...	(36)	22,275	...	...	22,275
Civil Aviation Tribunal	587	135	6	234	3	1	24	...	2	...	...	...	992	...	...	992
Total Ministry	338,975	40,500	5,754	139,031	3,754	25,409	19,082	11,557	29,322	333,250	...	328,628	1,275,262	316,949	31,121	348,070

TABLE 3

Ministerial Expenditures by Standard Object—Concluded

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽¹⁾ (8)	Acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments ⁽¹⁾ (10)	Public debt charges ⁽¹⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (13)	Internal revenues (16)	Total	
23	Treasury Board	1,092,380	4,129	3,953	42,120	430	579	1,603	...	4,070	36,523	...	8,809	1,194,596	72	58,153	58,225	1,136,371
24	Veterans Affairs	196,140	23,687	2,776	220,032	12,307	4,914	149,173	1,476	11,424	1,402,042	...	52,642	2,076,613	...	...	...	2,076,613
Total		19,781,470 (2,407)	2,057,579 (2,254)	362,071 (15,517)	5,604,833 (5,230)	1,856,616 (86)	1,840,013 (194)	1,989,343 (42)	1,045,815 (42)	3,777,112 (160)	66,867,302	45,284,123	6,187,982 (313)	156,654,259	2,626,244	4,466,625	7,092,869	149,561,390
Total ministerial expenditures		19,779,063	2,055,325	346,554	5,599,603	1,856,530	1,839,819	1,989,301	1,045,815	3,776,952	66,867,302	45,310,327	6,187,669	156,654,259	2,626,244	4,466,625	7,092,869	149,561,390

Notes:— If no amount is shown, either it is less than \$500 or no expenditures were reported.

⁽¹⁾ Additional details are provided in Section 5 of Volume II (Part II).

⁽²⁾ Additional details are provided in Section 6 of Volume II (Part II).

⁽³⁾ Additional details are provided in Section 7 of Volume II (Part II).

⁽⁴⁾ Additional details are provided in Section 8 of Volume II (Part II).

⁽⁵⁾ Formerly Parks Canada Program.

⁽⁶⁾ Includes an amount of \$47,000 which has been charged to Standard Object 1.

⁽⁷⁾ An adjustment of \$26,204 was made to reflect the cost of issuing new loans in the public debt charges (Standard Object 11).

TABLE 3a

Recapitulation of External Expenditures by Standard Object

Table 3a reconciles total net ministerial expenditures (Table 3) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenditures and internal revenues netted against expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENDITURES	Less:		TOTAL EXTERNAL EXPENDITURES
								Internal expenditures	Internal revenues netted against expenditures	
Personnel	19,779,063	(368,379)	...	(1,028,000)	...	...	18,382,684	...	(7,047)	18,389,731
Transportation and communications	2,055,325	...	...	...	...	...	2,055,325	6,939	152,366	1,896,020
Information	346,554	...	...	...	...	...	346,554	861	18,897	326,706
Professional and special services	5,599,603	...	...	...	...	...	5,599,603	49,323	1,083,060	4,467,220
Rentals	1,856,530	...	...	...	...	...	1,856,530	32,193	706,908	1,117,429
Purchased repair and maintenance	1,839,819	...	...	...	...	...	1,839,819	11,465	251,768	1,576,586
Utilities, materials and supplies	1,989,301	...	...	...	...	...	1,989,301	3,206	70,402	1,915,693
Acquisition of land, buildings and works	1,045,815	...	...	...	...	...	1,045,815	15,959	350,447	679,409
Acquisition of machinery and equipment	3,776,952	...	...	...	...	...	3,776,952	1,573	34,545	3,740,834
Transfer payments	66,867,302	11,466,335	(4,028)	(1,839,946)	...	...	84,855,818	...	...	84,855,818
Public debt charges	45,310,326	(1,084,063)	...	(2,578,950)	...	...	41,647,313	...	...	41,647,313
Other subsidies and payments	6,187,669	27,358	...	(1,712,375)	1,322,069	...	5,824,721	28,098	616,989	5,179,634
Total gross expenditures	156,654,259	10,041,251	(4,028)	(7,159,271)	1,322,069	8,366,155	169,220,435	149,617	3,278,335	165,792,483
Add:										
Employment Insurance Account	...	1,310,995	...	...	...	...	1,310,995	122,705	1,188,290	...
Internal expenditures	...	...	...	...	...	...	...	149,617	...	(149,617)
Less:										
Revenues netted against expenditures—										
External revenues	2,626,244	...	(790)	...	...	...	2,625,454	...	...	2,625,454
Internal revenues	4,466,625	...	...	...	...	...	4,466,625	149,617	4,466,625	(149,617)
Revenues of consolidated Crown corporations	...	...	...	...	1,390,392	...	1,390,392	...	...	1,390,392
Tax credits and repayments	...	...	...	...	...	8,366,155	8,366,155	...	...	8,366,155
Employment Insurance administration	...	...	...	...	...	...	...	...	...	...
Cost credited to non-tax revenues	(7,092,869)	1,188,290	790	...	(1,390,392)	(8,366,155)	(15,660,336)	122,705	...	...
Total net expenditures	149,561,390	11,229,541	(3,238) ⁽¹⁾	(7,159,271)	(68,323)	...	153,560,099	149,617	...	153,410,482

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.
 (1) Represents deferred revenues of \$2,304 and accrued revenues of (\$5,542).

TABLE 4

Ministerial Revenues by Main Classification

Table 4 presents revenues by main classification for each ministry on both a gross and net basis. The difference between gross and net revenues is revenues netted against expenditures. The table also discloses internal revenues.

In this table, external revenues represent revenues received from organizations and individuals outside the Government of Canada as a reporting entity while internal revenues represent revenues generated from transactions between organizations within the reporting entity.

Revenues netted against expenditures represent revenues that have been credited to expenditures rather than to revenues where authority has been granted by Parliament.

The "Total gross revenues" column represents revenues from all sources, including revenues netted against expenditures. The "Internal revenues" column represents the internal tax and non-tax revenues. The "Total net revenues" column represents tax and non-tax revenues from both external and internal sources, excluding revenues netted against expenditures. This latter column discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total net ministerial revenues with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues netted against expenditures				Total gross revenues	Internal revenues
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from disposal of surplus assets	Net gain on exchange and Domestic Collage	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	External revenues	Internal revenues	Total		
2	Agriculture and Agri-Food Department Canadian Food Inspection Agency	3,090	88,843	25,193	4,378	2,509	340	4,110	...	8,754	134,127	137,217	102,295	...	102,295	239,512	2,628
		2,765	...	...	...	...	...	381	...	127	508	3,273	50,943	...	50,943	54,216	...
		5,855	88,843	25,193	4,378	2,509	340	4,491	...	8,881	134,635	140,490	153,238	...	153,238	293,728	2,628
3	Canada Customs and Revenue Agency	139,201,808	...	7,165	6,916	11,858	1,196	378	...	127,462	154,975	139,356,783	57,676	77,748	135,424	139,492,207	30,873
4	Canadian Heritage Department Canadian Radio-television and Telecommunications Commission National Archives of Canada National Battlefields Commission National Film Board National Library Parks Canada Agency ⁽²⁾ Public Service Commission	5,241	...	499	...	...	...	21	...	53,789	54,309	59,550	(2,651)	6,043	3,392	62,942	...
		...	...	339	85,043	...	...	5	...	43	85,430	85,430	29,321	...	29,321	114,751	...
		9	...	40	...	177	...	116	...	8	341	350	...	...	...	350	...
		363	...	1	...	...	...	...	...	1,013	1,014	1,014	...	...	...	1,014	...
		58	...	19	...	492	...	11	...	25	547	605	...	37	6,782	7,145	...
		(85)	...	...	...	...	...	134	...	67,853	67,902	67,902	14,008	...	14,008	81,910	684
		14	...	179	...	533	...	52	...	34	798	812	365	10,090	10,455	11,267	...

Total Ministry		5,685	...	995	85,043	1,202	...	340	...	122,765	210,345	216,030	47,788	16,170	63,958	279,988	684	...
5	Citizenship and Immigration Department	3	804	4,501	158,490	284,338	...	70	...	2,731	450,934	450,937	...	...	...	450,937	508	...
	Immigration and Refugee Board of Canada	2	...	329	...	...	32	8	...	...	369	371	...	...	...	371	80	...
	Total Ministry	5	804	4,830	158,490	284,338	32	78	...	2,731	451,303	451,308	...	...	...	451,308	588	...
6	Environment Department	3,077	...	1,255	4,399	3,407	...	195	...	1,381	10,637	13,714	43,310	29,041	72,351	86,065	980	...
	Canadian Environmental Assessment Agency	5	...	11	...	...	...	...	...	15	26	31	236	108	344	375	1	...
	Total Ministry	3,082	...	1,266	4,399	3,407	...	195	...	1,396	10,663	13,745	43,546	29,149	72,695	86,440	981	...
7	Finance Department	11	4,430,731	102,723	...	14	10,132	26	169,924	28,487	4,742,037	4,742,048	169	5,999	6,168	4,748,216	25,641	...
	Auditor General	25	...	53	...	750	...	4	...	50	857	882	...	...	...	882	29	...
	Canadian International Trade Tribunal	...	...	1	...	...	...	...	...	1	2	2	...	...	...	...	2	...
	Office of the Superintendent of Financial Institutions	822	...	...	...	...	...	1	...	...	...	1	823	47,764	...	47,764	48,387	...
	Total Ministry	858	4,430,731	102,777	...	764	10,132	31	169,924	28,538	4,742,897	4,743,755	47,933	5,999	53,932	4,797,687	25,670	...
8	Fisheries and Oceans	2,950	...	3,640	43,856	543	2,809	1,790	...	2,913	55,551	58,501	43,177	4,407	47,584	106,085	1,397	...
9	Foreign Affairs and International Trade Department	2	683	20,895	177,147	21	6,879	2,013	...	5,073	212,711	212,713	73,635	6,403	80,038	292,751	5,678	...
	Canadian International Development Agency	...	2,598	10,953	...	44	...	7	...	60	13,662	13,662	...	...	...	13,662	14	...
	Export Development Corporation	...	116,029	...	...	...	...	...	...	9,376	125,405	125,405	...	...	...	125,405	...	...
	International Joint Commission	...	...	271	...	...	...	...	...	68	339	339	...	...	...	339	...	...
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	...	...	130	130	130	...	...	...	130	...	...
	Northern Pipeline Agency	...	...	...	...	...	...	...	...	166	166	166	...	...	...	166	...	...
	Total Ministry	2	119,310	32,119	177,147	65	6,879	2,020	...	14,873	352,413	352,415	73,635	6,403	80,038	432,453	5,692	...
	Governor General	11	...	...	...	...	...	9	...	131	140	151	...	...	...	151	9	...
11	Health Department	253	...	5,205	...	1,918	2	568	...	6,600	14,293	14,546	58,362	2,692	61,054	75,600	651	...
	Hazardous Materials Information Review Commission	...	...	...	...	730	...	...	...	15	745	745	...	...	...	745	...	...

TABLE 4

Ministerial Revenues by Main Classification—Continued

(in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues netted against expenditures					
		Tax revenues	Return on investments ⁽¹⁾	Refunds on previous expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from disposal of Crown assets	Net gain on exchange of domestic coinage	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	External revenues	Internal revenues	Total	Total gross revenues	Internal revenues
12	Medical Research Council	...	...	606	...	...	...	...	...	...	606	606	...	...	...	606	...
	Patented Medicine Prices Review Board	...	...	10	...	...	...	1	...	67	78	78	...	...	...	78	...
	Total Ministry	253	...	5,821	...	2,648	2	569	...	6,682	15,722	15,975	58,362	2,692	61,054	77,029	651
	Human Resources Development																
12	Department of Canadian Industrial Relations Board	152	...	96,632	151	1,162	...	557	...	293,266	391,768	391,970	328,332	1,192,809	1,521,141	1,913,061	10,348
	Canadian Centre for Occupational Health and Safety	1	...	24	...	...	7	2	...	18	51	52	...	...	...	52	2
	72	...	...	...	...	...	...	1	...	...	1	73	3,693	393	4,086	4,159	...
	Total Ministry	225	...	96,656	151	1,162	7	560	...	293,284	391,820	392,045	332,025	1,193,202	1,525,227	1,917,272	10,350
13	Indian Affairs and Northern Development																
	Department of Canadian Polar Commission	405	68,492	16,140	22,874	1,549	518	64	...	7,454	117,091	117,496	...	...	...	117,496	287
	...	...	2	...	...	...	...	...	...	...	2	2	...	...	...	2	...
	Total Ministry	405	68,492	16,142	22,874	1,549	518	64	...	7,454	117,093	117,498	...	...	...	117,498	287
14	Industry																
	Department of Atlantic Canada Opportunities Agency	980	10,052	119,339	450,804	37,390	3	423	...	2,644	620,655	621,635	99,887	6,052	105,939	727,574	4,411
	Canadian Space Agency	...	534	39,498	...	6,757	...	24	...	1,198	48,011	48,011	...	...	...	48,011	4,313
	Competition Tribunal	63	...	486	...	1,128	...	9	...	51	1,674	1,737	2,910	...	2,910	4,647	51
	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	...	...	...	6	6	6	...	...	...	6	...
	National Research Council of Canada	...	24,847	...	...	27,417	...	11	...	600	52,875	52,875	...	...	...	52,875	...
	Natural Sciences and Engineering Research Council	1,736	...	461	...	46,747	11,420	124	...	20	58,772	60,508	...	...	...	60,508	1
	Social Sciences and Humanities Research Council	...	...	313	...	...	...	1	...	...	314	314	...	...	...	314	...
	Statistics Canada	...	...	243	...	...	...	...	...	...	243	243	...	...	...	243	45
	Western Economic Diversification	...	...	51	...	...	...	26	...	1,090	1,167	1,167	21,913	45,923	67,836	69,003	...
	...	...	...	35,425	...	21,498	...	3	...	1,114	58,040	58,040	...	...	...	58,040	...
	Total Ministry	2,779	10,586	220,663	450,804	140,937	11,423	621	...	6,723	841,757	844,536	124,710	51,975	176,685	1,021,221	8,821

15	Justice	85	...	3,921	8,931	2,750	...	12	...	1,231	16,845	16,930	...	...	16,930	3,370
	Department															
	Canadian Human Rights Commission	...	...	152	...	...	...	1	...	19	172	172	...	...	172	89
	Canadian Human Rights Tribunal	...	...	1	...	...	...	...	...	...	1	1	...	...	1	...
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Federal Court of Canada	...	...	104	...	1,209	...	...	...	10,333	10,333	10,333	...	227	10,560	...
	Law Commission of Canada	...	...	13	...	...	...	3	...	100,106	101,422	101,422	...	...	101,422	...
	Offices of the Information and Privacy Commissioners of Canada	...	...	3	...	...	...	1	...	...	13	13	...	...	13	343
	Supreme Court of Canada	...	...	18	...	80	...	16	...	91	249	253	...	...	253	343
	Tax Court of Canada	...	...	...	...	520	32	3	...	...	573	573	...	...	573	4
	Total Ministry	89	...	4,213	8,931	4,559	93	36	...	111,780	129,612	129,701	...	227	129,928	4,149
16	National Defence	3,621	634	40,852	...	...	...	32,513	...	24,570	98,569	102,190	360,681	23,377	384,058	8,768
17	Natural Resources															
	Department	1,264	1,572	3,506	7,714	1	173	286	...	2,058	15,310	16,574	30,888	5,671	36,559	53,133
	Atomic Energy Control Board	...	...	28	...	39,741	...	50	...	38	39,857	39,857	...	...	39,857	558
	National Energy Board	...	...	434	1	17	2	14	...	27,655	28,123	...	...	...	28,123	158
	Total Ministry	1,264	1,572	3,968	7,715	39,759	175	350	...	29,751	83,290	84,554	30,888	5,671	36,559	121,113
18	Parliament															
	The Senate	...	...	201	...	...	...	16	...	1	220	220	...	...	220	28
	House of Commons	...	...	760	...	...	...	...	...	...	760	760	872	13	885	6
	Library of Parliament	57	...	15	...	...	...	...	...	...	15	72	202	...	202	274
	Total Ministry	57	...	976	...	2	...	16	...	1	995	1,022	1,074	13	1,087	34
19	Privy Council															
	Department	38	...	847	...	...	...	9	...	20	876	914	...	...	914	309
	Canadian Centre for Management Development	...	...	26	...	...	...	7	...	5,395	5,428	5,428	...	...	5,428	5,011
	Canadian Intergovernmental Conference Secretariat	...	...	34	...	...	...	...	...	1,089	1,123	1,123	...	...	1,123	17
	Canadian Transportation Accident Investigation and Safety Board	...	...	92	...	...	...	32	...	8	132	132	...	...	132	28
	Chief Electoral Officer	2	...	...	...	...	23	1	...	3	27	29	...	...	29	5
	Commissioner of Official Languages	...	...	22	...	...	...	4	...	...	26	26	...	...	26	4
	Millennium Bureau of Canada	...	...	112	...	...	...	...	...	...	112	112	...	...	112	78
	National Round Table on the Environment and the Economy	1	...	...	...	...	...	...	...	19	19	20	...	...	20	...
	Public Service Staff Relations Board	...	...	3	...	...	...	1	...	3	7	7	...	...	7	1
	Security Intelligence Review Committee	...	...	2	...	...	...	...	...	...	2	2	...	...	2	...

TABLE 4

Ministerial Revenues by Main Classification—Concluded (in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues netted against expenditures						
		Tax revenues	Return on investments ⁽¹⁾	Refunds previous years' expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from disposal of Crown assets	Net gain on exchange and Domestic coinage	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	Revenues netted against expenditures					
													External revenues	Internal revenues	Total			
	The Leadership Network	...	...	29	...	...	...	...	...	...	29	29	...	...	29	1	
	Total Ministry	41	...	1,167	...	...	23	54	...	6,537	7,781	7,822	...	...	7,822	5,454	
20	Public Works and Government Services																	
	Department	4,659	39,277	24,730	3,582	10	11	279	...	35,169	103,058	107,717	137,701	2,894,043	3,031,744	3,139,461	19,844	
	Canada Information Office	...	...	47	...	...	...	...	...	...	47	47	...	...	...	47	2
	Canada Mortgage and Housing Corporation	...	562,349	108	...	...	...	...	...	69,820	632,277	632,277	...	...	...	632,277	2
	Total Ministry	4,659	601,626	24,885	3,582	10	11	279	...	104,989	735,382	740,041	137,701	2,894,043	3,031,744	3,771,785	19,848	
	21	Solicitor General																
		Department	1,564	...	2	...	3	...	4	1,573	1,573	1,573	1,370
	Canadian Security Intelligence Service	...	...	342	...	...	...	26	...	556	924	924	...	...	...	924	72
	Correctional Service	1,007	...	768	826	3,016	8,293	363	...	621	13,887	14,894	25,163	48,106	73,269	88,163	595	
	National Parole Board	...	...	1	...	661	...	...	...	...	662	662	...	...	...	662	...
	Royal Canadian Mounted Police	838	159	2,178	6,607	5	1,807	5,396	...	34	16,186	17,024	771,626	18,169	789,795	806,819	5,406	
	Total Ministry	1,845	159	4,853	7,433	3,684	10,100	5,788	...	1,215	33,232	35,077	796,789	66,275	863,064	898,141	7,443	
	22	Transport																
		Department	28,492	22,527	9,594	4,669	...	4,169	2,642	...	16,158	59,759	88,251	316,949	31,121	348,070	436,321	...
	Canadian Transportation Agency	...	...	8	...	...	12	1	...	...	21	21	...	...	...	21	...
	Total Ministry	28,492	22,527	9,602	4,669	...	4,181	2,643	...	16,158	59,780	88,272	316,949	31,121	348,070	436,342	...	
	23	Treasury Board	546	...	10,335	...	1	8,105	18,441	18,987	72	58,153	77,212	3,400	
	24	Veterans Affairs	28	33	2,789	...	25,722	2	72	...	4,893	33,511	33,539	...
Total ministerial revenues		139,264,560	5,345,317	620,907	986,388	524,719	47,923	52,897	169,924 ⁽¹⁾	931,832	8,679,907	147,944,467	2,656,244	4,466,625	7,092,869	155,037,336	140,645	

Note: If no amount is shown, either it is less than \$500 or no revenues were reported.

(1) Additional details are provided in Section 12 of Volume II (Part II).

(2) Includes revenues from the Canada Mortgage and Housing Corporation.

(3) Net gain on exchange amounts to \$0 and domestic coinage to \$169,924.

TABLE 4a

Recapitulation of External Revenues by Main Classification

Table 4a reconciles total net ministerial revenues (Table 4) with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of non-tax revenues and the elimination of internal revenues. The difference between gross and net revenues is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures, tax revenue items related to expenditures and included in revenues, and recovery of tax revenues credited to expenditures.

(in thousands of dollars)

TAX REVENUES—	Total ministerial revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Deferred revenues	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Other revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
Income tax—											
Personal	79,377,909	...	... (1)	...	...	79,377,909	...	...	5,445,964	...	84,823,873
Corporation	23,319,407	...	(149,200)	...	...	23,170,207	...	...	...	...	23,170,207
Other income tax revenues	3,499,284	...	...	...	...	3,499,284	...	...	...	...	3,499,284
	106,196,600	...	(149,200)	...	...	106,047,400	...	...	5,445,964	...	111,493,364
Employment insurance premiums	...	18,511,712	...	...	...	18,511,712	...	...	...	...	18,511,712
Excise taxes and duties—											
Goods and services tax	22,875,601	...	(85,394)	...	...	22,790,207	...	...	2,920,191	...	25,710,398
Energy taxes—											
Excise tax—Gasoline	4,283,593	...	...	...	...	4,283,593	...	...	...	...	4,283,593
Excise tax—Aviation gasoline and diesel fuel	473,541	...	...	...	...	473,541	...	...	...	...	473,541
Excise tax—Gasoline	4,757,134	...	...	...	...	4,757,134	...	...	...	...	4,757,134
Excise tax—Aviation gasoline and diesel fuel	2,104,214	...	...	...	...	2,104,214	...	...	...	...	2,104,214
Customs import duties	3,412,088	...	...	...	...	3,412,088	...	...	...	...	3,412,088
Excise duties	(81,077)	...	(96,800)	...	...	(177,877)	...	...	...	...	(177,877)
Miscellaneous excise taxes and duties	3,331,011	...	(96,800)	...	...	3,234,211	...	...	...	...	3,234,211
	33,067,960	...	(182,194)	...	...	32,885,766	...	...	2,920,191	...	35,805,957
TOTAL TAX REVENUES	139,264,560	18,511,712	(331,394)	...	...	157,444,878	...	...	8,366,155	...	165,811,033

TABLE 4a

Recapitulation of External Revenues by Main Classification—Concluded

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Deferred revenues	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Other revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
NON-TAX REVENUES—											
Return on investments	5,345,317	...	(68,298) ⁽²⁾	...	(25,552)	5,251,467	91,107	...	...	60,839	5,403,413
Other non-tax revenues—											
Privileges, licences and permits	986,388	...	(698)	(72,584)	(3,902)	909,204	1,211,256	(29,524)	...	...	2,090,936
Refunds of previous years ⁽³⁾											
Expenditures	620,907	...	(24,823)	...	(37,341)	558,743	2	...	...	...	558,745
Service fees	524,719	...	15,603	(3,325)	(9,895)	527,102	507,411	27,049	...	...	1,061,562
Proceeds from sales	47,923	...	(1,616)	10	(203)	46,114	277,140	170	...	...	323,424
Proceeds from the disposal of surplus Crown assets	52,897	...	...	...	(9,962)	42,935	...	...	...	...	42,935
Domestic coinage	169,924	...	...	...	...	169,924	...	...	...	...	169,924
Miscellaneous non-tax revenues	931,832	(89,048)	(21,541)	(262)	(62,762)	758,219	539,328	1,515	...	1,329,553	2,628,615
	3,334,590	(89,048)	(33,075)	(76,161)	(124,065)	3,012,241	2,535,137	(790)	...	1,329,553	6,876,141
TOTAL NON-TAX REVENUES	8,679,907	(89,048)	(101,373)	(76,161)	(149,617)	8,263,708	2,626,244	(790)	...	1,390,392	12,279,554
TOTAL REVENUES	147,944,467	18,422,664	(432,767)	(76,161)	(149,617)	165,708,586	2,626,244	(790)	8,366,155	1,390,392	178,090,587

Note: If no amount is shown, either it is less than \$500 or no revenues were reported.

(1) Represents reversal of a portion of the allowance for tax refunds provided for in previous years.

(2) Includes an Exchange Fund Account adjustment of \$1 million.

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities				Disposition of authorities					
Available from previous years	As shown in			Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
16,935	1,712,763	543,414	4,293	2	Agriculture and Agri-Food Department	2,080,121	179,420	(5)	17,869
...	2,538	138	65		Canadian Dairy Commission	2,585	156	...	...
25	261,009	43,658	37,320		Canadian Food Inspection Agency	328,469	13,518	...	25
16,960	1,976,310	587,210	41,678		Total Ministry	2,411,175	193,094	(5)	17,894
			2,622,158						1,579,998
84	2,533,507	249,625	221,475	3	Canada Customs and Revenue Agency	2,935,170	69,369	...	152
			3,004,691						2,757,183
24	732,496	158,316	6,622	4	Canadian Heritage Department	885,988	11,449	...	21
...	116,456	...	128		Canada Council	116,583	1	...	...
...	903,881	...	...		Canadian Broadcasting Corporation	879,187	24,694	...	...
...	78,732	...	168		Canadian Film Development Corporation	78,993	...	(93)	...
...	46,281	552	511		Canadian Museum of Civilization	47,344	...	...	...
...	20,537	647	474		Canadian Museum of Nature	21,658	...	...	...
2	5,942	...	2,468		Canadian Radio-television and Telecommunications Commission	8,248	160	...	...
23	45,160	1,733	2,855		National Archives of Canada	49,452	294	...	4
...	21,536	3,057	322		National Arts Centre Corporation	24,915	...	...	25
...	8,447	1,932	388		National Battlefields Commission	10,189	578	...	...
...	61,182	45,850	369		National Capital Commission	107,401	...	...	...
13,841	59,545	2,431	996		National Film Board	60,018	2,593	...	...
...	32,353	3,418	320		National Gallery of Canada	36,273	...	...	14,202
1	30,415	...	3,159		National Library	33,486	85	...	...
...	19,677	400	243		National Museum of Science and Technology	20,301	19	...	4
8,865	347,249	22,295	36,187		Parks Canada Agency ⁽¹⁾	388,419	574	...	...
7,037	106,954	5,095	10,997		Public Service Commission	119,617	2,789	...	...
...					Status of Women—Office of the Co-ordinator	20,855	373	...	...
29,793	2,654,076	249,503	66,607		Total Ministry	2,908,927	43,609	(93)	47,536
			2,999,979						2,722,413

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—Continued
(in thousands of dollars)

Source of authorities				Disposition of authorities						
Available from previous years	As shown in			Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
5 Citizenship and Immigration										
50	677,457	222,482	38,696	538,685	Department of Immigration and Refugee Board of Canada	855,847	82,792	...	46	704,489
15	81,868	1,668	5,545	89,096		87,935	1,153	...	8	84,677
65	759,325	224,150	44,241	1,027,781	Total Ministry	943,782	83,945	...	54	789,166
6 Environment										
118	531,566	175,504	22,500	729,688	Department of Canadian Environmental Assessment Agency	719,985	9,645	...	58	564,646
...	10,227	1,445	357	12,029		11,416	613	...	...	9,757
118	541,793	176,949	22,857	741,717	Total Ministry	731,401	10,258	...	58	574,403
7 Finance										
266,094	63,652,504	(459,425)	7,538,512	70,997,685	Department of Finance	70,665,884	75,012	...	256,789	70,428,219
...	53,537	2,076	1,786	57,399	Auditor General	56,914	485	...	...	53,740
...	8,486	139	368	8,993	Canadian International Trade Tribunal	8,707	286	...	...	8,503
72,010	1,660	13	39	73,722	Office of the Superintendent of Financial Institutions	7,927	114	...	65,681	6,865
338,104	63,716,187	(457,197)	7,540,705	71,137,799	Total Ministry	70,739,432	75,897	...	322,470	70,497,327
8 Fisheries and Oceans										
973	1,314,065	165,414	36,567	1,517,019		1,378,996	136,725	...	1,298	1,333,680
9 Foreign Affairs and International Trade										
22,016	1,351,619	281,066	26,054	1,680,755	Department of Foreign Affairs and International Trade	1,587,465	79,510	...	13,780	1,453,637
...	10,549	7,000	...	17,549	Canadian Commercial Corporation	17,548	1	...	...	15,443
4	1,804,765	140,013	(73,295)	1,871,487	Canadian International Development Agency	1,862,408	9,072	...	7	1,858,337
...	130,000	...	(108,143)	21,857	Export Development Corporation	21,857	...	...	...	22,234
...	82,444	4,307	268	87,019	International Development Research Centre	87,019	...	...	...	86,488
...	6,178	354	158	6,690	International Joint Commission	6,189	501	...	...	5,387
...	2,224	...	24	2,248	NAFTA Secretariat, Canadian Section	1,819	429	...	...	1,641
...	259	...	6	265	Northern Pipeline Agency	225	40	...	...	167
22,020	3,388,038	432,740	(154,928)	3,687,870	Total Ministry	3,584,530	89,553	...	13,787	3,443,334
10 Governor General										
1	11,660	3,299	542	15,502	Governor General	15,316	177	...	9	12,963

Source and Disposition of Budgetary Authorities by Ministry—Concluded
(in thousands of dollars)

Source of authorities				Disposition of authorities							
Available from previous years	As shown in			Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers								
3	12,156	235	419	12,813		Tax Court of Canada	11,763	1,049	..	1	12,966
53	885,697	188,835	11,168	1,085,753		Total Ministry	1,069,910	15,817	..	26	986,504
420	10,304,500	1,283,357	352,980	11,941,257	16	National Defence	11,521,681	419,559	..	17	10,256,532
32,410	524,507	122,967	2,296	682,180	17	Natural Resources					
7	49,123	4,147	1,405	54,682		Department	633,168	21,699	..	27,313	510,577
..	110,300	19,850	..	130,150		Atomic Energy Control Board	53,746	936	..	..	48,764
..	..	85,900	..	85,900		Atomic Energy of Canada Limited	122,150	8,000	..	..	126,000
..	29,110	1,489	1,269	31,868		Cape Breton Development Corporation	78,000	7,900	..	..	44,020
..	..	..	..	..		National Energy Board	31,423	445	..	..	53,159
32,417	713,040	234,353	4,970	984,780		Total Ministry	918,487	38,980	..	27,313	782,520
..	47,421	1,200	2,708	51,329	18	Parliament					
..	242,323	3,390	6,342	252,055		The Senate	51,192	137	..	..	51,815
..	20,528	968	1,554	23,050		House of Commons Library of Parliament	250,276	1,779	..	..	244,616
..	310,272	5,558	10,604	326,434		Total Ministry	22,505	545	..	..	19,562
24	81,603	6,749	2,579	90,955	19	Privy Council Department	323,973	2,461	..	..	315,993
15	13,942	933	3,203	18,093		Canadian Centre for Management Development	89,235	1,712	..	8	83,057
..	3,089	678	141	3,908		Canadian Intergovernmental Conference Secretariat	17,800	287	..	6	15,270
12	23,280	15,372	1,756	40,420		Canadian Transportation Accident Investigation and Safety Board	3,748	160	..	..	3,833
..	35,300	2,400	(332)	37,368		Chief Electoral Officer	39,128	1,267	..	25	57,340
..	10,802	446	542	11,790		Commissioner of Official Languages	37,033	335	..	..	31,989
..	82,000	..	100	82,100		Millennium Bureau of Canada	11,459	331	..	..	10,951
..	3,308	98	92	3,498		National Round Table on the Environment and the Economy	46,442	35,658	..	..	17,959
1	5,661	..	217	5,879		Public Service Staff Relations Board	3,320	178	..	..	3,306
..	1,409	501	8	1,918		Security Intelligence Review Committee	5,523	355	..	1	5,593
..	10,788	385	129	11,302		The Leadership Network	1,809	109	..	..	1,522
52	271,182	27,562	8,435	307,231		Total Ministry	8,781	2,521	..	..	6,563
							264,278	42,913	..	40	237,383

845,183	1,887,944	227,651	(2,950)	2,957,828	20	Public Works and Government Services				799,725	2,030,321
						Department	Canada Information Office	Canada Mortgage and Housing Corporation	Canada Post Corporation		
...	20,280	...	220	20,500		...	19,913	587	...	...	19,268
...	1,888,685	39,300	...	1,927,985		...	1,927,985	...	...	...	1,865,469
...	14,210	8,000	...	22,210		...	22,210	...	...	...	14,000
845,183	3,811,119	274,951	(2,730)	4,928,523		Total Ministry	3,824,116	304,682	...	799,725	3,929,058
21											
...	81,307	2,918	929	85,154		Solicitor General	82,829	2,325	...	...	78,357
...	8	5,037	5,427	179,101		Department	178,233	863	...	5	170,285
13,211	1,257,629	55,153	59,267	1,384,800		Canadian Security Intelligence Service	1,362,129	14,752	...	7,919	1,254,513
...	24,600	2,905	1,231	28,736		Correctional Service	28,299	437	...	...	26,098
...	1,768	305	111	2,184		National Parole Board	2,008	176	...	...	1,530
2,732	1,188,043	136,562	59,022	1,386,539		Office of the Correctional Investigator	1,345,896	38,202	...	2,261	1,229,880
...	799	36	16	851		Royal Canadian Mounted Police	659	192	...	...	710
...	4,878	3,163	115	8,156		Royal Canadian Mounted Police External Review Committee	7,716	440	...	...	5,312
15,951	2,727,193	206,079	126,118	3,075,341		Complaints Commission	3,007,769	57,387	...	10,185	2,766,685
22											
2,015	889,791	15,802	31,379	938,987		Transport	903,925	32,954	...	2,108	1,072,143
1	21,109	580	866	22,556		Department	22,275	280	...	1	21,365
...	972	41	26	1,039		Canadian Transportation Agency	992	47	...	...	913
2,016	911,872	16,423	32,271	962,582		Civil Aviation Tribunal	927,192	33,281	...	2,109	1,094,421
...	1,906,631	349,642	(494,722)	1,761,551		Total Ministry	1,136,371	625,491	(311)	...	998,483
23											
25	1,969,618	113,538	17,391	2,100,572		Treasury Board	2,076,613	23,958	...	1	1,996,761
1,375,182	137,158,156	6,996,784	7,977,660	153,507,782		Veterans Affairs	149,561,390	2,614,305	(409)	1,332,496	144,263,982
24											
						Total Government					

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.
(1) Formerly Parks Canada Program

TABLE 6

Source and Disposition of Non-Budgetary Authorities by Ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities		
	As shown in	Supplementary Estimates	Adjustments and transfers			Used in the current year	Overexpended	Available for use in subsequent years
	Main Estimates					Lapsed		Used in the previous year
2 Agriculture and Agri-Food								
277,214	...	...	...	2	Canadian Dairy Commission	2,924	...	274,290 (30,714)
8,546,652	...	...	(662,955)		Farm Credit Corporation	(236,127)	...	8,119,824 (827,183)
8,823,866	...	...	(662,955)		Total Ministry	(233,203)	...	8,394,114 (857,897)
4 Canadian Heritage								
...	10	...	...	10	Department	...	10	...
...	10	...	...	10	Total Ministry	...	10	...
5 Citizenship and Immigration								
51,612	...	(2,700)	...	5	Department	(4,186)	...	53,098 (1,416)
51,612	...	(2,700)	...		Total Ministry	(4,186)	...	53,098 (1,416)
7 Finance								
1,850,024	272,499	4,271	288,066	7	Department	343,360	200	2,071,300 863,068
6,000,000	...	...	...		Canada Deposit Insurance Corporation	...	...	6,000,000 (395,000)
7,850,024	272,499	4,271	288,066		Total Ministry	343,360	200	8,071,300 468,068
8 Fisheries and Oceans								
30,000	...	...	...	8	Freshwater Fish Marketing Corporation	...	...	30,000 ...
30,000	...	...	...		Total Ministry	...	...	30,000 ...
9 Foreign Affairs and International Trade								
43,285	...	...	...	9	Department	4,269	...	39,016 8,547
10,000	...	...	...		Canadian Commercial Corporation	...	...	10,000 ...
9,494,405	43,197	4,200	(153,664)		Canadian International Development Agency	148,779	...	9,239,359 152,242
23,019,486	108,200	...	(1,489,459)		Export Development Corporation	(228,959)	...	21,867,186 (2,134)
32,567,176	151,397	4,200	(1,643,123)		Total Ministry	(75,911)	...	31,155,561 158,655

13 Indian Affairs and Northern Development

78,675	51,295	...	...	129,970	...	50,218	35	(129)	79,846	53,812
78,675	51,295	...	...	129,970	...	50,218	35	(129)	79,846	53,812
Total Ministry										
14 Industry										
1,950	800	...	...	2,750	...	...	800	...	1,950	...
853,677	...	40,000	...	933,677	...	80,000	...	...	853,677	50,000
855,627	800	40,000	...	936,427	...	80,000	800	...	855,627	50,000
Total Ministry										
90,291	...	...	...	90,291	...	7,432	...	...	82,859	(10,833)
16 National Defence										
17 Natural Resources										
...	39,371	...	...	39,371	...	39,370	1	...	...	37,926
37,662	...	...	...	37,662	...	(12,338)	...	...	50,000	12,338
37,662	39,371	...	...	77,033	...	27,032	1	...	50,000	50,264
Total Ministry										
20 Public Works and Government Services										
53,246	...	...	...	53,246	...	3,174	...	...	50,072	(1,682)
...	(221,900)	...	...	(221,900)	...	(222,403)	503	...	...	...
500,000	...	...	...	500,000	...	...	...	...	500,000	(80,000)
75,000	...	...	...	75,000	...	...	...	...	75,000	(22)
628,246	(221,900)	...	...	406,346	...	(219,229)	503	...	625,072	(81,704)
Total Ministry										

27	...	...	...	27	...	(1)	...	...	28	4
27	...	...	...	27	...	(1)	...	...	28	4
21 Solicitor General										
22 Transport										
10,000	...	...	...	10,000	...	...	...	...	10,000	90,000
10,000	...	...	...	10,000	...	...	...	...	10,000	90,000
Total Ministry										
602,642	...	...	...	602,642	...	(1,090)	...	...	603,732	(1,843)
24 Veterans Affairs										
51,625,848	293,472	45,771	(1,978,012)	49,987,079	...	(25,578)	1,549	(129)	50,011,237	(82,890)
Total Government										

Note: If no amount is shown, either it is less than \$500 or no loans, investments or advances were reported.

Source and Disposition of Authorities by Type (Voted and Statutory)

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Available from previous years	Source of authorities			Section	Ministry	Used in the current year	Lapsed	Disposition of authorities	
	As shown in		Overexpended					Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							Adjustments and transfers
...	1,385,051	405,423	49,581	2	Agriculture and Agri-Food Budgetary—Voiced Statutory	1,646,967	193,093	(5)	...
16,960	391,239	181,787	(7,903)			764,208	1	...	973,218
16,960	1,976,310	587,210	41,678			2,411,175	193,094	(5)	606,780
8,823,866	...	...	(662,955)		Non-budgetary—Statutory	(233,203)	...	...	1,579,998
									(857,897)
...	2,116,391	231,055	173,155	3	Canada Customs and Revenue Agency	2,451,232	69,369	...	...
84	417,116	18,570	48,320		Budgetary—Voiced Statutory	483,938	...	...	2,335,040
84	2,533,507	249,625	221,475			2,935,170	69,369	...	422,143
								...	152
								...	2,757,183

29,793	...	2,524,064	241,003	44,960	2,810,027	4		Canadian Heritage Budgetary—Voted		2,754,859	37,898	(93)	17,363	2,645,237
	29,793	130,012	8,500	21,647	189,952			Statutory		154,068	5,711	...	30,173	77,176
	29,793	2,654,076	249,503	66,607	2,999,979			Non-budgetary—Voted		2,908,927	43,609	(93)	47,536	2,722,413
	...	10	...	...	10			Non-budgetary—Voted		...	10	...	...	...
51,612	...	715,038	224,150	16,215	955,403	5		Citizenship and Immigration Budgetary—Voted		871,458	83,945	...	...	718,526
	65	44,287	...	28,026	72,378			Statutory		72,324	...	...	54	70,640
	65	759,325	224,150	44,241	1,027,781			Non-budgetary—Statutory		943,782	83,945	...	54	789,166
	51,612	...	(2,700)	...	48,912			Non-budgetary—Statutory		(4,186)	...	...	53,098	(1,416)
118	...	492,160	176,949	15,062	684,171	6		Environment Budgetary—Voted		673,913	10,258	...	...	521,693
	118	49,633	...	7,795	57,546			Statutory		57,488	...	...	58	52,710
	118	541,793	176,949	22,857	741,717			Non-budgetary—Statutory		731,401	10,258	...	58	574,403
	...	...	...	...	...			Non-budgetary—Statutory		...	...	...	...	...
338,104	...	1,720,607	283,707	2,424	2,006,738	7		Finance Budgetary—Voted		1,930,859	75,879	...	...	1,755,388
	338,104	61,995,580	(740,504)	7,538,281	69,131,061			Statutory		68,808,573	18	...	322,470	68,741,939
	338,104	63,716,187	(457,197)	7,540,705	71,137,799			Non-budgetary—Voted		70,739,432	75,897	...	322,470	70,497,327
	...	7,460	...	202,334	209,794			Statutory		209,594	200	...	...	213,810
7,850,024	...	265,039	4,271	85,732	8,205,066			Non-budgetary—Voted		133,766	...	...	8,071,300	254,258
	7,850,024	272,499	4,271	288,066	8,414,860			Non-budgetary—Voted		343,360	200	...	8,071,300	468,068
	...	...	...	...	...			Non-budgetary—Voted		...	...	...	...	...
	...	...	...	...	...			Non-budgetary—Voted		...	...	...	...	...
973	...	1,224,277	165,414	20,863	1,410,554	8		Fisheries and Oceans Budgetary—Voted		1,273,829	136,725	...	...	1,237,801
	973	89,788	...	15,704	106,465			Statutory		105,167	...	...	1,298	95,879
	973	1,314,065	165,414	36,567	1,517,019			Non-budgetary—Voted		1,378,996	136,725	...	1,298	1,333,680
	30,000	...	...	...	30,000			Non-budgetary—Voted		...	...	...	30,000	...
22,020	...	2,836,427	432,740	10,982	3,280,149	9		Foreign Affairs and International Trade Budgetary—Voted		3,190,600	89,549	...	...	3,071,899
	22,020	551,611	...	(165,910)	407,721			Statutory		393,930	4	...	13,787	371,435
	22,020	3,388,038	432,740	(154,928)	3,687,870			Non-budgetary—Voted		3,584,530	89,553	...	13,787	3,443,334
	43,284	3,363	...	147,501	194,148			Non-budgetary—Voted		148,460	...	...	45,688	160,789
32,567,176	32,523,892	148,034	4,200	(1,790,624)	30,885,502			Statutory		(224,371)	...	...	31,109,873	(2,134)
	32,567,176	151,397	4,200	(1,643,123)	31,079,650			Non-budgetary—Statutory		(75,911)	...	...	31,155,561	158,655
	...	...	...	...	...			Non-budgetary—Statutory		...	...	...	...	...
	...	...	...	...	...			Non-budgetary—Statutory		...	...	...	...	...

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Continued
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Ministry	Used in the current year	Lapsed	Disposition of authorities		Used in the previous year
	As shown in		Overexpended					Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
10 Governor General										
...	10,217	3,299	353		Budgetary—Voted	13,693	176	...	...	11,461
1	1,443	...	189		Statutory	1,623	1	...	9	1,502
1	11,660	3,299	542			15,316	177	...	9	12,963
11 Health										
...	2,099,813	183,115	16,481		Budgetary—Voted	2,283,700	15,709	...	...	2,203,357
29	62,200	855,291	10,333		Statutory	927,635	66	...	152	67,022
29	2,162,013	1,038,406	26,814			3,211,335	15,775	...	152	2,270,379
12 Human Resources Development										
...	1,140,771	362,607	20,028		Budgetary—Voted	1,403,307	120,099	...	...	1,860,211
196	25,123,386	(329,555)	(37,661)		Statutory	24,756,150	...	...	216	24,101,690
196	26,264,157	33,052	(17,633)			26,159,457	120,099	...	216	25,961,901
13 Indian Affairs and Northern Development										
...	4,356,780	179,889	8,268		Budgetary—Voted	4,525,735	19,202	...	...	4,756,713
32,856	166,837	...	5,521		Statutory	172,454	...	...	32,760	169,381
32,856	4,523,617	179,889	13,789			4,698,189	19,202	...	32,760	4,926,094
78,675	51,295	...	...		Non-budgetary—Voted	50,218	35	(129)	79,846	53,812
14 Industry										
...	3,119,995	1,389,846	39,750		Budgetary—Voted	4,357,627	191,964	...	...	3,593,734
37,866	382,289	23,600	28,711		Statutory	415,663	109	...	56,694	437,067
37,866	3,502,284	1,413,446	68,461			4,773,290	192,073	...	56,694	4,030,801
1,950	800	...	...		Non-budgetary—Voted	...	800	...	1,950	...
853,677	...	40,000	40,000		Statutory	80,000	...	...	853,677	50,000
855,627	800	40,000	40,000			80,000	800	...	855,627	50,000

...	592,534	188,835	7,933	789,302	Justice Budgetary—Voted	773,486	15,816	...	701,694
53	293,163	...	3,235	296,451	Statutory	296,424	1	...	284,810
53	885,697	188,835	11,168	1,085,753		1,069,910	15,817	...	986,504
15									
...	9,575,658	1,283,357	99,339	10,958,354	National Defence Budgetary—Voted	10,538,795	419,559	...	9,471,513
420	728,842	...	253,641	982,903	Statutory	982,886	...	...	785,019
420	10,304,500	1,283,357	352,980	11,941,257		11,521,681	419,559	...	10,256,532
90,291	...	...	...	90,291	Non-budgetary—Voted	7,432	...	...	82,859 (10,833)
16									
...	649,157	227,627	10,413	887,197	Natural Resources Budgetary—Voted	848,217	38,980	...	719,415
32,417	63,883	6,726	(5,443)	97,583	Statutory	70,270	...	...	27,313 63,105
32,417	713,040	234,353	4,970	984,780		918,487	38,980	...	782,520
37,662	39,371	...	...	77,033	Non-budgetary—Voted	27,032	1	...	50,264
17									
...	207,676	5,558	1,178	214,412	Parliament Budgetary—Voted	211,951	2,461	...	209,602
...	102,596	...	9,426	112,022	Statutory	112,022	...	...	106,391
...	310,272	5,558	10,604	326,434		323,973	2,461	...	315,993
18									
...	219,300	25,162	4,355	248,817	Privy Council Budgetary—Voted	205,912	42,905	...	187,475
52	51,882	2,400	4,080	58,414	Statutory	58,366	8	...	49,908
52	271,182	27,562	8,435	307,231		264,278	42,913	...	237,383
19									
...	3,767,863	274,951	29,722	4,072,536	Public Works and Government Services Budgetary—Voted	3,787,870	284,666	...	3,742,295
845,183	43,256	...	(32,452)	855,987	Statutory	36,246	20,016	...	799,725 186,763
845,183	3,811,119	274,951	(2,730)	4,928,523		3,824,116	304,682	...	3,929,058
6,181	...	...	...	6,181	Non-budgetary—Voted	2,714	...	...	3,467 (4,616)
622,065	(221,900)	...	...	400,165	Statutory	(221,943)	503	...	621,605 (77,088)
628,246	(221,900)	...	...	406,346		(219,229)	503	...	625,072 (81,704)
20									
...	2,338,624	206,079	94,825	2,639,528	Solicitor General Budgetary—Voted	2,582,141	57,387	...	2,389,781
15,951	388,569	...	31,293	435,813	Statutory	425,628	...	...	376,504
15,951	2,727,193	206,079	126,118	3,075,341		3,007,769	57,387	...	2,766,685
27	...	...	...	27	Non-budgetary—Voted	(1)	...	...	28 4

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Concluded
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Ministry	Disposition of authorities				
	As shown in		Total available for use			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates								Adjustments and transfers
...	804,470	16,423	19,066	22	Transport Budgetary—Voted Statutory	806,733	33,226	...	819,004	
2,016	107,402	...	13,205			120,459	55	...	2,109	
2,016	911,872	16,423	32,271			962,582	927,192	33,281	...	1,094,421
...	2,109	90,000
10,000	...	...	...	...	Non-budgetary—Voted Statutory	...	...	...	10,000
10,000	...	...	...	...	...	...	...	...	10,000
...	1,839,354	349,642	(706,260)	23	Treasury Board Budgetary—Voted Statutory	857,556	625,491	(311)	771,314	
...	67,277	...	211,538			278,815	227,169
...	1,906,631	349,642	(494,722)			1,136,371	625,491	(311)	...	998,483
...	1,939,929	113,538	12,714			2,042,223	23,958	1,964,650
25	29,689	...	4,677	...	...	34,390	...	...	32,111
25	1,969,618	113,538	17,391	...	...	2,076,613	23,958	...	1,996,761
602,642	...	...	...	...	Non-budgetary—Statutory	(1,090)	...	...	(1,843)
...	45,676,156	6,970,369	(8,593)	Total Government Budgetary—Voted Statutory	Non-budgetary—Voted Statutory	50,032,663	2,588,315	(409)	46,661,021	
1,375,182	91,482,000	26,415	7,986,253			99,528,727	25,990	...	1,315,133	97,602,961
1,375,182	137,158,156	6,996,784	7,977,660			149,561,390	2,614,305	(409)	1,332,496	144,263,982
288,070	102,299	...	349,835			445,449	1,046	(129)	293,838	553,230
1,137,778	191,173	45,771	(2,327,847)	...	...	(471,027)	503	...	49,717,399
1,625,848	293,472	45,771	(1,978,012)	...	...	(25,578)	1,549	(129)	50,011,237
288,070	45,778,455	6,970,369	341,242	...	...	50,478,112	2,589,361	(538)	311,201
2,712,960	91,673,173	72,186	5,658,406	...	...	99,057,700	26,493	...	51,032,532
3,001,030	137,451,628	7,042,555	5,999,648	...	...	149,535,812	2,615,854	(538)	51,343,733
				...	...				144,181,092

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
2		Agriculture and Agri-Food Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, the grazing and breeding activities of the Community pastures program and from the administration of the net income stabilization account	369,689,000	63,196,279
	1a	Operating expenditures		31,070,500
	1b	Operating expenditures		
	5	Capital expenditures	28,771,000	468,000
	5a	Capital expenditures		
	10	The grants listed in the Estimates and contributions		
	10a	The grants listed in the Estimates and contributions	764,052,000	40,076,870
	10b	The grants listed in the Estimates		229,115,500
		Canadian Dairy Commission		
	15	Program expenditures		
	15a	Program expenditures	2,538,000	137,980
		Canadian Food Inspection Agency		
	20	Operating expenditures and contributions	210,577,000	27,072,272
	20a	Operating expenditures and contributions		8,244,873
	20b	Operating expenditures and contributions		
	25	Capital expenditures	9,424,000	6,040,629
	25a	Capital expenditures		
Total Ministry—Budgetary			1,385,051,000	405,422,903
Non-budgetary			...	...
3		Canada Customs and Revenue Agency ⁽¹⁾		
	1	Operating expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act) and the <i>Employment Insurance Act</i>	2,002,664,000	219,056,271
	1a	Operating expenditures		
	1b	Operating expenditures—To authorize the transfer of \$3,000,000 from Canada Customs and Revenue Agency Vote 5, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		11,998,489
	5	Capital expenditures	18,727,000	
	10	Contributions	95,000,000	
		Total Ministry—Budgetary	2,116,391,000	231,054,760
		Non-budgetary	...	...
		Canadian Heritage		
		Department		
4	1	Operating expenditures and authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office	124,732,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
1a		Operating expenditures		
1b		Operating expenditures—To authorize the transfer of \$8,256,768 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		23,157,750
5		The grants listed in the Estimates and contributions		10,198,750
5a		The grants listed in the Estimates and contributions—To authorize the transfer of \$47,300,000 from Canadian Heritage Vote 10, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of	546,469,478	
5b		The grants listed in the Estimates		116,459,253
10		Payments to the Canada Post Corporation for costs associated with cultural publication mailings	47,300,000	1
L15		Loans to institutions and public authorities in Canada, in accordance with terms and conditions approved by the Governor in Council, for the purpose of section 35 of the <i>Cultural Property Export and Import Act</i>	10,000	
		Canada Council		
20		Payments to the Canada Council under section 18 of the <i>Canada Council Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act	116,456,000	
		Canadian Broadcasting Corporation		
25		Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	756,409,000	
25b		Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service—To authorize the transfer of \$8,305,999 from Canadian Heritage Vote 35, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote		1
30		Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
35		Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	143,472,000	
		Canadian Film Development Corporation		
40		Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>	78,732,000	
		Canadian Museum of Civilization		
45		Payments to the Canadian Museum of Civilization for operating and capital expenditures	46,281,000	
45b		Payments to the Canadian Museum of Civilization for operating and capital expenditures		552,508
		Canadian Museum of Nature		
50		Payments to the Canadian Museum of Nature for operating and capital expenditures	20,537,000	
50a		Payments to the Canadian Museum of Nature for operating and capital expenditures		494,000
50b		Payments to the Canadian Museum of Nature for operating and capital expenditures		153,000
		Canadian Radio-television and Telecommunications Commission		
55		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from:		
		(a) the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations, 1995; and	1,500,000	
		(b) broadcasting fees and other related activities, up to amounts approved by the Treasury Board		
		National Archives of Canada		
60		Program expenditures, the grants listed in the Estimates and contributions	39,938,000	
60a		Program expenditures		1,432,864
60b		Program expenditures		300,000

	National Arts Centre Corporation	
65	Payments to the National Arts Centre Corporation	21,536,000
65a	Payments to the National Arts Centre Corporation	1,057,000
65b	Payments to the National Arts Centre Corporation	2,000,000
	National Battlefields Commission	
70	Program expenditures	
70a	Program expenditures	7,519,000
	National Capital Commission	
75	Payment to the National Capital Commission for operating expenditures	
75a	Payment to the National Capital Commission for operating expenditures	39,173,000
80	Payment to the National Capital Commission for capital expenditures	500,000
80a	Payment to the National Capital Commission for capital expenditures	8,749,000
85	Payment to the National Capital Commission for grants and contributions	45,350,000
	National Film Board	
90	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	
90a	National Film Board Revolving Fund—Operating loss	59,170,000
	National Gallery of Canada	
95	Payments to the National Gallery of Canada for operating and capital expenditures	
95b	Payments to the National Gallery of Canada for operating and capital expenditures	29,535,000
100	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,418,000
	National Library	
105	Program expenditures, the grants listed in the Estimates	27,008,000
	National Museum of Science and Technology	
110	Payments to the National Museum of Science and Technology for operating and capital expenditures	
110a	Payments to the National Museum of Science and Technology for operating and capital expenditures	19,677,000
	Parks Canada Agency ⁽²⁾	
115	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies	400,000
115a	Program expenditures and the grants listed in the Estimates	245,857,000
115b	Program expenditures—To authorize the transfer of \$2,000,000 from Canadian Heritage Vote 120, <i>Appropriation Act No. 2</i> , 1999-2000 for the purposes of this Vote and to provide a further amount of	15,677,250
120	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the <i>Parks Canada Agency Act</i>	6,617,600
	Public Service Commission	
125	Program expenditures	
125a	Program expenditures	14,000,000
125b	Program expenditures	93,735,000
	Status of Women—Office of the Co-ordinator	
130	Operating expenditures	7,769,000
130a	Operating expenditures	4,497,500
130b	Operating expenditures	597,962
135	The grants listed in the Estimates	732,950
	Total Ministry—Budgetary	3,044,000
	Non-budgetary	8,250,000
		2,524,064,478
		241,002,879
		10,000
		...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
5		Citizenship and Immigration Department			
	1	Operating expenditures			
	1a	Operating expenditures—To authorize the transfer of \$3,627,000 from Citizenship and Immigration Vote 5, and \$6,977,268 from Citizenship and Immigration Vote 10, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of	304,572,000	91,634,800	
	1b	Citizenship and Immigration Vote 10, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		27,736,048	
	2b	Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 3,897 debts due to Her Majesty in right of Canada amounting to \$2,493,494 owed in relation to immigration loans issued pursuant to section 119 of the <i>Immigration Act</i>			
	5	Capital expenditures	10,627,000	2,493,494	
	10	The grants listed in the Estimates and contributions	328,192,784		
	10a	The grants listed in the Estimates and contributions			
	10b	The grants listed in the Estimates		100,617,900	1
		Immigration and Refugee Board of Canada			
	15	Program expenditures	71,646,000	1,668,300	
	15b	Program expenditures			
		Total Ministry—Budgetary	715,037,784	224,150,543	
		Non-budgetary	...	...	...
6		Environment Department			
	1	Operating expenditures, and			
		(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Board;			
		(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;			
		(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;			
		(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;			
		(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and			
		(f) pursuant to paragraph 25(12)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the activities of the department but limited for the administration activity, to the provision of information products and professional services including informatics services	417,752,000	13,951,554	
		Operating expenditures		15,476,471	
	1a	Operating expenditures			
	1b	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	23,601,000	5,266,124	
	5a	Capital expenditures			
	5b	Capital expenditures			

10	The grants listed in the Estimates and contributions	41,442,700	10,590,069
10a	The grants listed in the Estimates and contributions		116,503,042
10b	The grants listed in the Estimates		
	Canadian Environmental Assessment Agency		
15	Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	9,364,000	384,550
15a	Program expenditures		1,060,250
15b	Program expenditures		
	Total Ministry—Budgetary	492,159,700	176,948,761
	Non-budgetary	...	...
7	Finance		
	Department		
	<i>Economic, Social and Financial Policies Program</i>		
1	Program expenditures and authority to expend revenues received during the fiscal year	68,307,000	3,821,100
1a	Program expenditures and authority to expend revenues received during the fiscal year		
5	The grants listed in the Estimates and contributions	297,300,000	
5b	The grants listed in the Estimates—To authorize the transfer of \$742,000 from Finance Vote 1, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		174,258,000
6a	Payment to the Export Development Corporation is respect of the restructuring of loan to the Government of the People's Republic of Bangladesh		600,000
L10	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$202,334,000 to the International Development Association	1	
L15	Payments in the amount not exceeding US \$4,860,000, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$7,460,000 on November 9, 1998, pursuant to subsection 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> , to the European Bank for Reconstruction and Development for supplementary subscriptions of shares	7,460,000	
	<i>Federal-Provincial Transfers Program</i>		
20	Transfer payments to the territorial governments—Payments to the Government of the Northwest Territories and to the Government of the Yukon Territory calculated in accordance with agreements approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Ministers of Finance; and authority to make interim payments for the current fiscal year to the Government of the Northwest Territories and to the Government of the Yukon Territory prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year	1,299,000,000	102,800,000
20b	Transfer payments to the territorial governments—Payments to the Government of each of the territories calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of each of the territories prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year		
	Auditor General		
25	Program expenditures and contributions	46,818,900	2,076,257
25a	Program expenditures		
30	Salary of the Auditor General	209,100	
	Canadian International Trade Tribunal		
35	Program expenditures	7,312,000	139,000
35b	Program expenditures		

APPENDIX I

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Office of the Superintendent of Financial Institutions		
	40	Program expenditures	1,660,000	12,550
	40b	Program expenditures		
		Total Ministry—Budgetary	1,720,607,000	283,706,907
		Non-budgetary	7,460,001	..
8		Fisheries and Oceans		
		Department		
		Operating expenditures, and		
	1	(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects.		
		(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping; and		
		(c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard		
	1a	Operating expenditures	822,310,000	99,167,647
	1b	Operating expenditures—To authorize the transfer of \$6,450,000 from Fisheries and Oceans Vote 5, and \$2,549,300 from Fisheries and Oceans Vote 10: <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		8,249,088
	5	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	129,092,000	
	5a	Capital expenditures		7,201,000
	10	The grants listed in the Estimates and contributions	272,875,000	50,795,773
	10a	Contributions		
		Total Ministry—Budgetary	1,224,277,000	165,413,508
		Non-budgetary	..	..

9 Foreign Affairs and International Trade

Department

Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services;

	international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; and specialized consular services	869,966,000	80,206,553
1a	Operating expenditures		
1b	Operating expenditures—To authorize the transfer of \$1,731,600 from Foreign Affairs and International Trade Vote 5, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote		1
5	Capital expenditures	87,690,000	43,875,400
5a	Capital expenditures		
10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding \$50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1998, which is	312,367,000	111,983,945
10a	The grants listed in the Estimates		1
10b	Pursuant to section 24.1 of the <i>Financial Administration Act</i> to forgive certain debts and obligations due to Her Majesty in right of Canada in an aggregate amount of US \$30,000,000 (equal to CDN \$45,000,000 at a nominal rate of exchange of US \$1 equals CDN \$1.50) and representing a decrease equal to the respective amount indicated below to the principal balances otherwise owed by the following respective debtors: Republic of Zambia \$900,000; Republic of Congo \$600,000; United Republic of Tanzania \$26,850,000; Republic of Madagascar \$11,250,000; Republic of Cameroon \$900,000; Republic of Rwanda \$4,500,000		
11a	Canadian Commercial Corporation		
15	Program expenditures	10,549,000	7,000,000
15b	Program expenditures		
20	Canadian International Development Agency		
	Operating expenditures and authority to:		
	(a) engage persons for service in developing countries and in countries in transition; and		
	(b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986, as may be amended, or any other regulations that may be made by the Governor in Council with respect to:		
	(i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto,	100,717,000	5,739,152
	(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and		
	(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition	17,500,000	13,626,969
20a	Operating expenditures		3,000,000
21b	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive certain debts and obligations due to Her Majesty in right of Canada amounting to \$13,626,969 representing reductions to the principal balances owed by Costa Rica		
25	Capital expenditures		
25a	Capital expenditures		
30	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services		
30a	The grants and contributions listed in the Estimates	1,347,121,000	89,482,266
30b	The grants listed in the Estimates—To authorize the transfer of \$693,149 from Foreign Affairs and International Trade Vote 20, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		
L35	The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$137,700,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institutions Fund Accounts		28,164,968
			1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	L40	Payment not to exceed US \$2,232,954 to multilateral development banks, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$3,362,382 on January 11, 1999, and to confirm that Canada's callable capital related to this payment is US \$111,647,700 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$26,391,431 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions and to confirm that Canada's callable capital related to the issuance of these notes is US \$473,571,550	3,362,382	
	L40b	To increase the payments permitted to international financial institutions, from US \$2,232,954 authorized by Canadian International Development Agency Vote L40, <i>Appropriation Act No. 2, 1999-2000</i> , to US \$5,060,337, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$7,489,300 on February 11, 2000, in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions		1
	41a	Export Development Corporation To increase, pursuant to subsection 10(3) of the <i>Export Development Act</i> , the contingent liability of the Corporation, in respect of the principal amounts owing under all outstanding insurance, reinsurance or guarantee arrangements that the Corporation may enter into, from ten times the authorized capital of the Export Development Corporation to \$17,500,000,000		1
	45	International Development Research Centre Payments to the International Development Research Centre	82,444,000	4,307,000
	45a	Payments to the International Development Research Centre		
	50	International Joint Commission Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality	5,750,000	354,000
	50a	Program expenditures		
	55	NAFTA Secretariat, Canadian Section Program expenditures	2,086,000	
	60	Northern Pipeline Agency Program expenditures	237,000	
		Total Ministry—Budgetary	2,836,427,000	432,740,256
		Non-budgetary	3,362,383	1
10		Governor General		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General	10,217,000	1,774,105
	1a	Program expenditures		1,525,000
	1b	Program expenditures		
		Total Ministry—Budgetary	10,217,000	3,299,105
		Non-budgetary	...	...

Health			
Department			
1	Operating expenditures and, pursuant to paragraph 29(1)(c) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services	999,252,100	59,940,557 44,955,644
1a	Operating expenditures		
1b	Operating expenditures		
5	The grants listed in the Estimates and contributions	822,677,000	7,285,972
5a	The grants listed in the Estimates and contributions		34,520,257
5b	Contributions		
Hazardous Materials Information Review Commission			
10	Program expenditures	1,009,000	682,526
10a	Program expenditures		89,470
10b	Program expenditures		
Medical Research Council			
15	Operating expenditures	10,650,000	1,956,355
15a	Operating expenditures		300,000
15b	Operating expenditures		
20	The grants listed in the Estimates	263,475,000	26,100,000
20a	The grants listed in the Estimates		6,750,000
20b	The grants listed in the Estimates		
Patented Medicine Prices Review Board			
25	Program expenditures	2,750,000	533,769
25a	Program expenditures		
Total Ministry—Budgetary			
Non-budgetary			
		2,099,813,100	183,114,550
	

12			
Human Resources Development			
Department			
<i>Corporate Services Program</i>			
1	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account	86,205,000	41,158,557
1a	Program expenditures		
1b	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account—To authorize the transfer of \$5,630,000 from Human Resources Development Vote 20, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		28,283,400
<i>Human Resources Investment and Insurance Program</i>			
5	Operating expenditures and authority to make recoverable expenditures on behalf of the Employment Insurance Account	158,343,000	61,197,045
5a	Operating expenditures		
10	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals or other bodies, in accordance with agreements entered into between the Minister of Human Resources Development and such bodies in respect of (a) projects undertaken by such bodies for the purposes of providing employment or employment assistance to workers and contributing to the betterment of the community; or (b) payments made, or costs incurred, by such bodies, in respect of such workers		
10a	Contributions		
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$2,839,119 from Human Resources Development Vote 5, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of	765,926,000	207,418,952
			5,165,881
<i>Labour Program</i>			
15	Program expenditures, the expenses of delegates engaged in activities related to Canada's role in international labour affairs and the grants listed in the Estimates and contributions	45,498,000	1,690,100
15a	Program expenditures		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	15b	Program expenditures		1,300,000
	20	<i>Income Security Program</i>		
	20a	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account	73,977,000	13,664,716
	25	Program expenditures		
	25a	Canada Industrial Relations Board		
	25b	Program expenditures	7,535,000	309,152
	30	Program expenditures		1,350,000
	35	Program expenditures		
	35a	Canadian Artists and Producers Professional Relations Tribunal	1,559,000	
	35b	Program expenditures	1,728,000	569,911
		Total Ministry—Budgetary	1,140,771,000	362,607,714
		Non-budgetary	...	...
13		Indian Affairs and Northern Development		
		Department		
	1	<i>Administration Program</i>		
	1a	Program expenditures and contributions	66,264,000	3,140,700
	1b	Program expenditures		12,102,408
	5	<i>Indian and Inuit Affairs Program</i>		
		Operating expenditures, and		
		(a) recoverable expenditures on works, buildings and equipment on other than federal property;		
		(b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians;		
		(c) authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children;		
		(d) authority to provide, in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and		
		(e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec		
	5a	Operating expenditures	226,987,000	17,645,508
	5b	Operating expenditures—To authorize the transfer of \$11,865,609 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		3,957,811

1. 50 SUMMARY TABLES

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
14		Industry		
		Department		
	1	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research and bankruptcy and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i>	428,903,000	94,894,960
	1a	Operating expenditures		5,590,280
	1b	The grants listed in the Estimates and contributions	424,247,000	49,708,000
	5	Contributions		1,013,337,000
	5a	The grants listed in the Estimates and contributions	300,000	
	5b	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i>	500,000	
	L10	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i>		
	L15	Atlantic Canada Opportunities Agency		
	20	Operating expenditures	44,303,000	6,639,297
	20a	Operating expenditures		600,000
	20b	Operating expenditures	223,435,000	10,310,100
	25	The grants listed in the Estimates and contributions		4,942,231
	25a	Contributions		
	25b	Canadian Space Agency		
	30	Operating expenditures	63,686,000	37,110,406
	30a	Operating expenditures	216,854,000	4,750,000
	35	Capital expenditures	18,886,000	4,625,000
	35a	The grants listed in the Estimates and contributions		
	40	Contributions		1
	40a	Contributions—To authorize the transfer of \$961,822 from Industry Vote 30, and \$538,177 from Industry Vote 35, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote		
	40b	Competition Tribunal		
	45	Program expenditures	1,152,000	56,600
	45a	Program expenditures		160,000
	45b	Program expenditures		
	50	Copyright Board	745,000	811,000
	50a	Program expenditures		
	55	Economic Development Agency of Canada for the Regions of Quebec	27,893,000	
	55a	Operating expenditures		
	55a	Operating expenditures—To authorize the transfer of \$2,174,100 from Industry Vote 60, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of	190,291,249	1,313,646
	60	The grants listed in the Estimates and contributions		

65	Enterprise Cape Breton Corporation		
	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>	10,536,000	
National Research Council of Canada			
70	Operating expenditures	238,861,000	
70a	Operating expenditures—To authorize the transfer of \$6,163,801 from Industry Vote 80, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		13,926,810
75	Capital expenditures		
75a	Capital expenditures—To authorize the transfer of \$5,405,199 from Industry Vote 80, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote	34,816,000	1
75b	Capital expenditures—To authorize the transfer of \$388,364 from Industry Vote 70, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of	152,566,000	3,387,636
80	The grants listed in the Estimates and contributions		
80b	The grants listed in the Estimates—To authorize the transfer of \$32,999 from Industry Vote 70, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote		1
Natural Sciences and Engineering Research Council			
85	Operating expenditures	18,228,000	
85a	Operating expenditures		
90	The grants listed in the Estimates	1,923,980	
90a	The grants listed in the Estimates	484,780,000	
90b	The grants listed in the Estimates	37,941,076	4,175,000
Social Sciences and Humanities Research Council			
95	Operating expenditures	7,765,000	
95a	Operating expenditures		
95b	Operating expenditures		
100	The grants listed in the Estimates	97,956,000	
100a	The grants listed in the Estimates	15,125,000	
100b	The grants listed in the Estimates	1,915,000	
Standards Council of Canada			
105	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>	5,283,000	
Statistics Canada			
110	Program expenditures and authority to expend revenues received during the fiscal year	258,533,000	
110a	Program expenditures	33,545,757	
Western Economic Diversification			
115	Operating expenditures	31,824,000	
115a	Operating expenditures		
120	The grants listed in the Estimates and contributions	138,452,000	7,709,180
120a	Contributions	33,501,900	
Total Ministry—Budgetary		3,119,995,249	1,389,845,783
Non-budgetary		800,000	...
15	Justice		
Department			
1	Operating expenditures	212,868,000	
1a	Operating expenditures		94,698,913
1b	Operating expenditures		50,137,442
5	The grants listed in the Estimates and contributions	298,807,499	
5a	The grants listed in the Estimates and contributions		27,162,000
5b	The grants listed in the Estimates and contributions		5,524,012

I . 52 SUMMARY TABLES

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Canadian Human Rights Commission		
	10	Program expenditures	13,312,000	1,775,100
	10a	Program expenditures		987,300
	10b	Program expenditures		
		Canadian Human Rights Tribunal		
	15	Program expenditures	3,946,000	733,233
	15a	Program expenditures		
		Commissioner for Federal Judicial Affairs		
	20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	4,934,000	
	20b	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services		945,677
	25	Canadian Judicial Council—Operating expenditures	649,000	252,523
	25b	Canadian Judicial Council—Operating expenditures		
		Federal Court of Canada		
	30	Program expenditures	27,651,000	1,270,100
	30a	Program expenditures		
		Law Commission of Canada		
	35	Program expenditures	2,861,000	139,500
	35b	Program expenditures		
		Offices of the Information and Privacy Commissioners of Canada		
	40	Program expenditures	5,428,000	2,792,070
	40a	Program expenditures		396,410
	40b	Program expenditures		
		Supreme Court of Canada		
	45	Program expenditures	10,983,000	774,650
	45a	Program expenditures		1,010,365
	45b	Program expenditures		
		Tax Court of Canada		
	50	Program expenditures	11,094,000	235,175
	50a	Program expenditures		
		Total Ministry—Budgetary	592,533,499	188,834,470
		Non-budgetary	...	...

National Defence

Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$17,704,999,117 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$7,819,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes

1		6,995,351,000	758,372,230
1a	Operating expenditures		176,365,776
1b	Operating expenditures		
5	Capital expenditures	2,026,609,000	68,442,771
5a	Capital expenditures		
5b	Capital expenditures—To authorize the transfer of \$8,000,000 from National Defence Vote 10, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		280,175,622
10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the <i>Defence Appropriation Act, 1950</i> , the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	555,698,117	
10a	The grants listed in the Estimates		
11a	To increase from \$100,000,000 to \$150,000,000 the amount that may be outstanding through actual cash advances at any one time under the National Defence Working Capital Advance Account established by National Defence Vote L20b, <i>Appropriation Act No. 1, 1976</i> for financing public funds imprest and public fund advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens, additional amount required		50,000,000
L11b	To decrease from \$150,000,000 the amount authorized by National Defence Vote L11a, <i>Appropriation Act No. 3, 1999</i> , to \$100,000,000 the amount that may be outstanding through actual cash advances at any one time under the National Defence Working Capital Advance Account established by National Defence Vote L20b, <i>Appropriation Act No. 1, 1976</i> for financing public funds imprest and public fund advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens		(50,000,000)
	Total Ministry—Budgetary	9,575,658,117	1,283,356,400
	Non-budgetary	...	...

Natural Resources

1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of goods and the provision of services as part of the departmental operations	407,601,000	38,809,393
1a	Operating expenditures		
5	The grants listed in the Estimates and contributions	62,482,444	25,170,000
5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$373,369 from Natural Resources Vote 1, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		52,261,642
5b	Loan to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes	39,371,000	
L10	Atomic Energy Control Board		
15	Program expenditures, the grants listed in the Estimates and contributions	43,619,000	4,147,133
15a	Program expenditures		
20	Atomic Energy of Canada Limited		
20a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	110,300,000	19,000,000
20b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		850,000
	Cape Breton Development Corporation		
22a	Payments to the Cape Breton Development Corporation for operating and capital expenditures		11,000,000
22b	Payments to the Cape Breton Development Corporation for operating and capital expenditures		74,900,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
		National Energy Board			
	25	Program expenditures	25,154,000	1,217,150	
	25a	Program expenditures		271,820	
	25b	Program expenditures			
		Total Ministry—Budgetary	649,156,444	227,627,138	
		Non-budgetary	39,371,000	...	
18		Parliament			
		The Senate			
	1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to extend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate			
	1b	Program expenditures	30,051,000	1,200,000	
		House of Commons			
	5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons			
	5b	Program expenditures	159,715,359	3,389,500	
	10	Library of Parliament			
		Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	17,910,000	968,183	
	10a	Program expenditures			
		Total Ministry—Budgetary	207,676,359	5,557,683	
		Non-budgetary	...	...
19		Privy Council			
		Department			
	1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year; and the grant listed in the Estimates and contributions			
	1a	Program expenditures and contributions			
	1b	Program expenditures	73,154,000	6,098,824	
				650,540	
		Canadian Centre for Management Development			
	5	Program expenditures and contributions	9,725,000	932,565	
	5a	Program expenditures			

	Canadian Intergovernmental Conference Secretariat		
10	Program expenditures	2,793,000	
10a	Program expenditures		478,049
10b	Program expenditures		200,000
	Canadian Transportation Accident Investigation and Safety Board		
15	Program expenditures	20,294,000	
15a	Program expenditures		15,371,850
	Chief Electoral Officer		
20	Program expenditures	2,787,000	
	Commissioner of Official Languages		
25	Program expenditures	9,474,000	
25a	Program expenditures		445,600
	Millennium Bureau of Canada		
30	Operating expenditures	4,480,000	
30a	Operating expenditures—To authorize the transfer of \$4,974,999 from Privy Council Vote 35, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote		1
30b	Operating expenditures—To authorize the transfer of \$2,919,999 from Privy Council Vote 35, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote		1
35	Contributions	77,000,000	
	National Round Table on the Environment and the Economy		
40	Program expenditures	3,057,000	
40b	Program expenditures		98,600
	Public Service Staff Relations Board		
45	Program expenditures	4,993,000	
	Security Intelligence Review Committee		
50	Program expenditures	1,263,000	
50b	Program expenditures		500,800
	The Leadership Network		
55	Program expenditures	10,280,000	
55a	Program expenditures		385,750
	Total Ministry—Budgetary	219,300,000	25,162,580
	Non-budgetary	...	...
20	Public Works and Government Services		
	Department		
	<i>Government Services Program</i>		
1	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act), the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , contributions, and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services		
1a	Operating expenditures—To authorize the transfer of \$3,870,000 from Public Works and Government Services Vote 5, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of	1,520,010,000	123,138,676
1b	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act), the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , contributions, and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services		20,968,227
5	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	314,672,000	

I. 56 SUMMARY TABLES

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
5b		Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services		66,974,000
6b		Government Telecommunications and Informatics Services Revolving Fund—To decrease, pursuant to section 12 of the <i>Revolving Funds Act</i> , the amount by which the aggregate of expenditures made for the purposes of the Government Telecommunications and Informatics Services Revolving Fund may exceed the revenues, from \$64,000,000 authorized pursuant to section 5.2 of the <i>Revolving Funds Act</i> , to \$45,000,000		1
		<i>Crown Corporations Program</i>		
10		Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	7,756,000	
10a		Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	3,045,000	16,570,000
15		Payments to Queens Quay West Land Corporation for operating and capital expenditures		
		<i>Canada Information Office</i>		
20		Program expenditures and contributions	19,485,000	
		<i>Canada Mortgage and Housing Corporation</i>		
25		To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	1,888,685,000	
25b		To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>		39,300,000
26b		To authorize the additional amount of \$5 billion pursuant to paragraph 21(2)(b) of the <i>Canada Mortgage and Housing Corporation Act</i> , so that the total indebtedness outstanding at any time in respect of borrowings by Canada Mortgage and Housing Corporation otherwise than from the Crown under subsection 21(2) of that Act does not exceed \$20 billion		1
		<i>Canada Post Corporation</i>		
30		Payments to the Canada Post Corporation for special purposes	14,210,000	8,000,000
30b		Payments to the Canada Post Corporation for special purposes		
		Total Ministry—Budgetary	3,767,863,000	274,950,905
		Non-budgetary	...	...
21		<i>Solicitor General</i>		
		<i>Department</i>		
1		Operating expenditures	18,841,000	2,917,278
1a		Operating expenditures		
1b		Operating expenditures—To authorize the transfer of \$14,039,999 from Solicitor General Vote 5, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote		1
5		The grants listed in the Estimates and contributions	59,998,200	

Canadian Security Intelligence Service		168,629,000	4,248,143
10	Program expenditures		788,500
10a	Program expenditures		
10b	Program expenditures		
Correctional Service			
15	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by that Fund:		
	(a) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund;		
	(c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and		
	(d) authority for the Solicitor General of Canada, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	985,540,000	
15a	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of \$24,700,000 from Solicitor General Vote 20, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		42,963,667
15b	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates—To authorize the transfer of \$10,000,000 from Solicitor General Vote 20, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of	12,189,240	
20	Penitentiary Service and National Parole Service—Capital expenditures, including payments as contributions to: (a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and (b) non-profit organizations involved in community corrections operations, provinces or municipalities towards construction done by those bodies	152,200,000	
25	National Parole Board	21,208,000	
25a	Program expenditures		1,073,637
25b	Program expenditures		1,832,000
30	Office of the Correctional Investigator		
30b	Program expenditures	1,568,000	
30b	Program expenditures		304,256
35	Royal Canadian Mounted Police		
	Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to expend revenues received during the fiscal year	812,632,000	
35a	Law enforcement—Operating expenditures		52,545,571
35b	Law enforcement—Operating expenditures		75,782,962
40	Law enforcement—Capital expenditures	112,749,000	
40a	Law enforcement—Capital expenditures		4,734,000
40b	Law enforcement—Capital expenditures		3,500,000
	Royal Canadian Mounted Police External Review Committee		
45	Program expenditures	739,000	
45b	Program expenditures		35,900
	Royal Canadian Mounted Police Public Complaints Commission		
50	Program expenditures	4,520,000	
50a	Program expenditures		3,163,512
Total Ministry—Budgetary		2,338,624,200	206,078,667
Non-budgetary		...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
22		Transport Department		
		Operating expenditures, and		
		(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;		
	1	(b) authority for the payment of commissions for revenues collection pursuant to the <i>Aeronautics Act</i> ; and	135,449,000	
		(c) authority to expend revenues received during the fiscal year	84,880,000	
	5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	315,765,000	1
	10	The grants listed in the Estimates and contributions		
	10b	The grants listed in the Estimates		
	15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges and Melocheville Tunnel, Montreal	38,236,000	
	20	Payments to Marine Atlantic Inc. in respect of		
		(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and		
		(b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service	40,578,000	
20b		Payment to Marine Atlantic Inc.—To authorize the transfer of \$7,890,178 from Transport Vote 1, \$8,500,000 from Transport Vote 5, \$31,901,000 from Transport Vote 10, and \$10,157,000 from Transport Vote 15. <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		15,801,822
25		Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>	170,304,000	
		Canadian Transportation Agency		
30		Program expenditures and contributions	18,384,000	580,720
30b		Program expenditures		
		Civil Aviation Tribunal		
35		Program expenditures	874,000	40,950
35b		Program expenditures		
		Total Ministry—Budgetary	804,470,000	16,423,493
		Non-budgetary	...	...
23		Treasury Board Secretariat		
		<i>Central Administration of the Public Service Program</i>		
	1	Operating expenditures and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat	100,785,000	22,224,700
	1a	Operating expenditures		
	1b	Operating expenditures—To authorize the transfer of \$1,500,000 from Treasury Board Vote 2, <i>Appropriation Act No. 2, 1999-2000</i> for the purposes of this Vote and to provide a further amount of		7,571,750

2	The grants listed in the Estimates and contributions	37,528,000	
	<i>Government Contingencies and Centrally Financed Programs</i>		
5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the <i>Public Servants Inventions Act</i> and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	550,000,000	
10	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada including employment equity programs and comproliterishp modernization	24,800,000	4,082,500 17,347,000
10a	Government-wide initiatives		
10b	Government-wide initiatives		
15	Collective agreements—Subject to the approval of the Treasury Board, to supplement other appropriations to provide funding for the increased personnel costs of collective agreements between the Treasury Board and the Public Service Alliance which were signed on December 29, 1998	280,000,000	199,429,230
15a	Collective agreements—Subject to the approval of the Treasury Board, to supplement other appropriations as a result of collective agreements between the Treasury Board Secretariat and collective bargaining units representing public servants, as well as collective agreements signed by separate employers, listed in the Schedules of the <i>Financial Administration Act</i> , and collective bargaining units representing their employees, that may need to be partially or fully funded		98,987,000
15b	Collective agreements—Subject to the approval of the Treasury Board, to supplement other appropriations that may need to be partially or fully funded, as a result of adjustments made prior to February 1, 2000 to terms and conditions of service or employment of the public service		
	<i>Employer Contributions to Insurance Plans Program</i>		
20	The grants listed in the Estimates and government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, <i>Appropriation Act No. 6, 1960</i> , Finance Vote 85a, <i>Appropriation Act No. 5, 1963</i> and Finance Vote 20b, <i>Appropriation Act No. 10, 1964</i> and government's contribution to pension plans, benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>	846,241,000	
	Total Ministry—Budgetary	1,839,354,000	349,642,180
	Non-budgetary	...	...
24	Veterans Affairs		
	Department		
	<i>Veterans Affairs Program</i>		
1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> , to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	543,659,000	8,662,302 73,090,182
1a	Operating expenditures		
1b	Operating expenditures		
5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	1,389,426,000	3,500,000 27,500,000
5a	The grants listed in the Estimates and contributions		
5b	The grants listed in the Estimates and contributions		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<i>Veterans Review and Appeal Board Program</i>		
	10	Program expenditures	6,844,000	785,928
	10a	Program expenditures		
		Total Ministry—Budgetary	1,939,929,000	113,538,412
		Non-budgetary	...	...
		Total Government—Budgetary	45,676,155,830	6,970,369,179
		Non-budgetary	102,298,384	1

(L) Non-budgetary authority (loan, investment or advance).

(1) Formerly National Revenue.

(2) Formerly Parks Canada Program.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	Agriculture and Agri-Food		
	Department		
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	65,500,000	
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	4,000,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	222,600,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	212,600,000	21,000,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Safety net companion programs	47,000	144,082,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Agri-food innovation program		12,310,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Transition programs for red meats		2,020,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Canada/Nova Scotia apple industry development fund	48,900	75,000
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	45,780,000	
	Contributions to employee benefit plans	(525,000)	
	Canadian Grain Commission Revolving Fund (<i>Appropriation Act No. 4, 1994-95</i>)		
	Canadian Food Inspection Agency		
	Compensation payments in accordance with requirements established by Regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	2,000,000	2,300,000
	Contributions to employee benefit plans	39,008,000	
	Total Ministry—Budgetary	591,258,900	181,787,000
	Non-budgetary	..	..
3	Canada Customs and Revenue Agency ⁽²⁾		
	Minister of National Revenue—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	342,067,000	
	Children's special allowance payments (<i>Children's Special Allowances Act</i>)	75,000,000	18,570,000
	Total Ministry—Budgetary	417,115,900	18,570,000
	Non-budgetary	..	..
4	Canadian Heritage		
	Department		
	Salaries of the Lieutenant Governors (<i>Salaries Act</i>)	930,000	
	Payments under <i>Lieutenant Governors' Superannuation Act</i>	458,000	
	Supplementary retirement benefits—Former Lieutenant Governors	182,000	
	Minister of Canadian Heritage—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	12,376,000	8,500,000
	Adjustment to the Accounts of Canada pursuant to section 64(2) of the <i>Financial Administration Act</i>		
	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	4,442,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	National Archives of Canada		
	Contributions to employee benefit plans	5,222,000	
	National Battlefields Commission		
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	700,000	
	Contributions to employee benefit plans	228,000	
	National Film Board		
	National Film Board Revolving Fund (<i>Revolving Funds Act</i>)	375,000	
	National Library		
	Contributions to employee benefit plans	3,407,000	
	Parks Canada Agency ⁽³⁾		
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	58,074,000	
	Parks Canada Agency Enterprise Units Revolving Fund (<i>Revolving Funds Act</i>)	(473,000)	
	Parks Canada Agency Townsites Revolving Fund (<i>Revolving Funds Act</i>)	416,000	
	Contributions to employee benefit plans	29,375,000	
	Public Service Commission		
	Contributions to employee benefit plans	13,219,000	
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	1,032,000	
	Total Ministry—Budgetary	130,011,900	8,500,000
	Non-budgetary	...	...
5	Citizenship and Immigration		
	Department		
	Minister of Citizenship and Immigration—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	34,016,000	(2,700,000)
	(L) Outstanding loans pursuant to section 119 of the <i>Immigration Act</i>		
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	10,222,000	
	Total Ministry—Budgetary	44,286,900	...
	Non-budgetary	...	(2,700,000)
6	Environment		
	Department		
	Minister of the Environment—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	48,722,000	

7	Canadian Environmental Assessment Agency	863,000	...
	Contributions to employee benefit plans	49,633,900	...
	Total Ministry—Budgetary		...
7	Finance		
	Department		
	<i>Economic, Social and Financial Policies Program</i>		
	Minister of Finance—Salary and motor car allowance	48,900	
	Payments to International Development Association (<i>Bretton Woods and Related Agreements Act</i>)	361,300,000	
	Contributions to employee benefit plans	8,548,000	
	Purchase of domestic coinage (<i>Royal Canadian Mint Act</i>)	49,000,000	
	(L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility (<i>Bretton Woods and Related Agreements Act</i>)	161,000,000	
	(L) Loan to the Bank of Thailand (<i>Bretton Woods and Related Agreements Act</i>)	104,039,000	
	(L) Payment to the European Bank for Reconstruction and Development for supplementary subscription of shares pursuant to section 6(3) of the <i>European Bank for Reconstruction and Development Agreement Act</i>		4,270,298
	Purchase of domestic coinage		23,000,000
	<i>Public Debt Program</i>		
	Interest and other costs (<i>Financial Administration Act</i>)	42,500,000,000	(1,000,000,000)
	<i>Federal-Provincial Transfers Program</i>		
	Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authorities)	30,000,000	
	Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)	9,288,000,000	552,559,000
	Canada health and social transfer (Part V— <i>Federal-Provincial Fiscal Arrangements Act</i>)	12,500,000,000	(108,463,000)
	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	(498,000,000)	(34,000,000)
	Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i>)	(2,251,000,000)	(174,000,000)
	Auditor General		
	Contributions to employee benefit plans	6,509,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	1,174,000	
8	Total Ministry—Budgetary		(740,904,000)
	Non-budgetary		4,270,298
8	Fisheries and Oceans		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	48,900	
	Liabilities under the <i>Fisheries Improvement Loans Act</i>	200,000	
	Contributions to employee benefit plans	89,539,000	
	Total Ministry—Budgetary	89,787,900	...
9	Non-budgetary	...	...
9	Foreign Affairs and International Trade		
	Department		
	Minister of Foreign Affairs—Salary and motor car allowance	48,900	
	Minister for International Trade—Salary and motor car allowance	48,900	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
	Contributions to employee benefit plans	82,883,000	
	Passport Office Revolving Fund (<i>Revolving Funds Act</i>)	(1,635,000)	

1.64 SUMMARY TABLES

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Canadian International Development Agency		
	Minister for International Cooperation—Salary and motor car allowance	48,900	
	Payments to the International Financial Institution Fund Accounts (<i>International Development (Financial Institutions) Assistance Act</i>)	325,835,000	
	Contributions to employee benefit plans	13,543,400	
	(L) Payments to International Financial Institutions—Capital subscriptions (<i>International Development (Financial Institutions) Assistance Act</i>)	39,834,433	4,200,000
	Export Development Corporation		
	Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the <i>Export Development Act</i>	130,000,000	
	(L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the <i>Export Development Act</i>	108,200,000	
	International Joint Commission		
	Contributions to employee benefit plans	428,000	
	NAFTA Secretariat, Canadian Section	138,000	
	Contributions to employee benefit plans		
	Northern Pipeline Agency		
	Contributions to employee benefit plans	22,000	
	Total Ministry—Budgetary	551,611,100	...
	Non-budgetary	148,034,433	4,200,000
10	Governor General		
	Salary of the Governor General (<i>Governor General's Act</i>)	92,000	
	Annuities payable under the <i>Governor General's Act</i>	254,000	
	Contributions to employee benefit plans	1,097,000	
	Total Ministry—Budgetary	1,443,000	...
	Non-budgetary	...	...
11	Health		
	Department		
	Minister of Health—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	60,686,000	
	Payments pursuant to section 30 of the <i>Crown Liability and Proceedings Act</i> in respect of the judgement in favour of individuals infected with Hepatitis C		855,291,312
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	160,000	
	Medical Research Council		
	Contributions to employee benefit plans	894,000	

Patented Medicine Prices Review Board

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

411,000

62,199,900

855,291,312

...

12

Human Resources Development**Department***Corporate Services Program*

Minister of Human Resources Development—Salary and motor car allowance

Contributions to employee benefit plans

48,900

48,900

26,214,000

*Human Resources Investment and Insurance Program*Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*

20,380,000

24,633,000

(159,052,000)

(180,039,000)

Grants to the trustees of Registered Education Savings Plans pursuant to Part III.1 of the *Department of Human Resources Development Act**Canada Student Financial Assistance Act*—Canada study grantsSupplementary retirement benefits—Annuities agents' pensions (*Supplementary Retirement Benefits Act*)Labour adjustment benefits payments (*Labour Adjustment Benefits Act*)

Contributions to employee benefit plans

385,000,000

112,200,000

35,000

3,923,000

98,019,000

18,500,000

*Fiscal Arrangements Act**Labour Program*Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)

Contributions to employee benefit plans

49,015,000

6,447,000

*Income Security Program*Old age security payments (*Old Age Security Act*)Guaranteed income supplement payments (*Old Age Security Act*)Spouse's allowance payments (*Old Age Security Act*)

Contributions to employee benefit plans

18,172,000,000

4,938,000,000

390,000,000

(1,000,000)

(158,000,000)

(11,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

(1,000,000)

Canada Industrial Relations Board

Contributions to employee benefit plans

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

1,123,000

Canadian Artists and Producers Professional Relations Tribunal

Contributions to employee benefit plans

142,000

142,000

142,000

142,000

142,000

142,000

142,000

142,000

142,000

142,000

142,000

142,000

142,000

142,000

142,000

142,000

142,000

142,000

142,000

Total Ministry—Budgetary

Non-budgetary

25,123,385,800

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

Indian Affairs and Northern Development**Department***Administration Program*

Minister of Indian Affairs and Northern Development—Salary and motor car allowance

Contributions to employee benefit plans

48,900

7,354,000

7,354,000

7,354,000

7,354,000

7,354,000

7,354,000

7,354,000

7,354,000

7,354,000

7,354,000

*Indian and Inuit Affairs Program*Grassy Narrows and Islington Bands Mercury Disability Board (*Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act*)

15,000

15,000

15,000

15,000

15,000

15,000

15,000

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	2,000,000	
	Indian annuities treaty payments (<i>Indian Act</i>)	1,400,000	
	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	127,786,000	
	Contributions to employee benefit plans	19,851,000	
	<i>Northern Affairs Program</i>		
	Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts)	1,458,000	
	Contributions to employee benefit plans	6,837,000	
	Canadian Polar Commission		
	Contributions to employee benefit plans	87,000	
	Total Ministry—Budgetary	166,836,900	...
	Non-budgetary	...	...
14	Industry		
	Department		
	Minister of Industry—Salary and motor car allowance	48,900	
	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program (<i>Industrial and Regional Development Act</i>)	10,000,000	
	Canadian Intellectual Property Office Revolving Fund (<i>Revolving Funds Act</i>)	(4,891,000)	
	Liabilities under the <i>Small Business Loans Act</i>	57,000,000	33,000,000
	Contributions to employee benefit plans	46,566,000	
	Atlantic Canada Opportunities Agency		
	Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>	7,000,000	3,000,000
	Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>	1,000,000	1,600,000
	Contributions to employee benefit plans	4,293,000	
	Business Development Bank of Canada		
	(L) Subscription to preferred shares of the Business Development Bank of Canada pursuant to subsection 23(4) of the <i>Business Development Bank of Canada Act</i>		40,000,000
	Canadian Space Agency		
	Contributions to employee benefit plans	4,600,000	
	Competition Tribunal		
	Contributions to employee benefit plans	118,000	
	Copyright Board		
	Contributions to employee benefit plans	125,000	
	Economic Development Agency of Canada for the Regions of Quebec		
	Liabilities under the <i>Small Business Loans Act</i>	93,000,000	(17,000,000)
	Contributions to employee benefit plans	3,182,000	

15	National Research Council of Canada	51,420,000	
	Spending of revenues pursuant to subsection 5.1(e) of the <i>National Research Council Act</i>	30,698,000	
	Contributions to employee benefit plans		
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	1,949,000	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	1,005,000	
	Statistics Canada		
	Contributions to employee benefit plans	50,596,000	
	Western Economic Diversification		
	Liabilities under the <i>Small Business Loans Act</i>	21,000,000	3,000,000
	Contributions to employee benefit plans	3,779,000	
	Total Ministry—Budgetary	382,288,900	23,600,000
	Non-budgetary	..	40,000,000
	Justice		
	Department		
	Minister of Justice—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	28,809,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	1,885,000	
	Canadian Human Rights Tribunal		
	Contributions to employee benefit plans	72,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of such judges who die while in office (<i>Judges Act</i>)	251,338,000	
	Contributions to employee benefit plans	475,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	3,613,000	
	Law Commission of Canada		
	Contributions to employee benefit plans	150,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	974,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)	3,455,000	
	Contributions to employee benefit plans	1,282,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	1,062,000	
	Total Ministry—Budgetary	293,163,900	..
	Non-budgetary	..	..

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in		
		Main Estimates	Supplementary Estimates	
		\$	\$	\$
16	National Defence			
	Minister of National Defence—Salary and motor car allowance	48 900		
	Pensions and annuities paid to civilians (<i>Appropriation Act No. 4, 1968</i>)	100 000		
	Military pensions	564,477,238		
	Contributions to employee benefit plans	164,216,000		
	Total Ministry—Budgetary	728,842,138		...
	Non-budgetary			...
17	Natural Resources			
	Department			
	Minister of Natural Resources—Salary and motor car allowance	48 900		
	Contributions to employee benefit plans	40,296,000		2,192,000
	Canada/Nova Scotia Development Fund (<i>Canada-Nova Scotia Oil and Gas Agreement Act</i>)	4,192,000		
	Canada/Newfoundland Development Fund (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	5,000,000		729 000
	Canada/Newfoundland Offshore Petroleum Board (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	1,443,000		305,000
	Canada/Nova Scotia Offshore Petroleum Board (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)	680 000		1,100,000
	Payments to the Nova Scotia offshore revenue account (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)	2,000 000		
	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	600 000		
	Geomatics Canada Revolving Fund (<i>Revolving Funds Act</i>)	(837 000)		
	Nova Scotia fiscal equalization offset payments (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)	1,000,000		2,400,000
	Atomic Energy Control Board			
	Contributions to employee benefit plans	5,504,000		
	National Energy Board			
	Contributions to employee benefit plans	3,956,000		
	Total Ministry—Budgetary	63,882,900		6,726,000
	Non-budgetary			...
18	Parliament			
	The Senate			
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>	13,435,000		
	Contributions to employee benefit plans	3,935,000		
	House of Commons			
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	60,453,736		
	Contributions to employee benefit plans	22,153,605		

19	Library of Parliament	2,618,000	...
	Contributions to employee benefit plans		...
	Total Ministry—Budgetary	102,595,341	...
	Non-budgetary	...	...
19	Privy Council		
	Department		
	The Prime Minister's salary and motor car allowance	73,340	
	President of the Privy Council—Salary and motor car allowance	49,540	
	Leader of the Government in the Senate—Salary and motor car allowance	49,540	
	Minister without portfolio or Ministers of State—Motor car allowance	22,440	
	Contributions to employee benefit plans	8,254,000	
	Canadian Centre for Management Development		
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	3,095,000	
	Contributions to employee benefit plans	1,122,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	296,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	2,986,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	162,300	
	Expenses of elections (<i>Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act</i>)	31,800,000	2,400,000
	Contributions to employee benefit plans	551,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	1,328,000	
	Millennium Bureau of Canada		
	Contributions to employee benefit plans	520,000	
	National Round Table on the Environment and the Economy		
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	20,000	
	Contributions to employee benefit plans	231,000	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	668,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	146,000	
	The Leadership Network		
	Contributions to employee benefit plans		
	Total Ministry—Budgetary	508,000	
	Non-budgetary	51,882,160	2,400,000
	
20	Public Works and Government Services		
	Department		
	<i>Government Services Program</i>		
	Minister of Public Works and Government Services—Salary and motor car allowance	48,900	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Contributions to employee benefit plans	55,059,000	
	Real Property Disposition Revolving Fund (<i>Revolving Funds Act</i>)	(18,460,000)	
	Optional Services Revolving Fund (<i>Revolving Funds Act</i>)	563,000	
	Consulting and Audit Canada Revolving Fund (<i>Revolving Funds Act</i>)	(1,100,000)	
	Translation Bureau Revolving Fund (<i>Revolving Funds Act</i>)	6,350,000	
	Canada Information Office		
	Contributions to employee benefit plans	795,000	
	Canada Mortgage and Housing Corporation		
	(L) Advances under the <i>National Housing Act</i>	(221,900,000)	
	Total Ministry—Budgetary	43,255,900	...
	Non-budgetary	(221,900,000)	...
21	Solicitor General		
	Department		
	Solicitor General—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	2,419,000	
	Correctional Service		
	Pensions and other employee benefits (<i>Royal Canadian Mounted Police Superannuation Act</i> , subsection 27(1))	201,000	
	Contributions to employee benefit plans	119,925,000	
	CORCAN Revolving Fund (<i>Revolving Funds Act</i>)	(697,000)	
	National Parole Board		
	Contributions to employee benefit plans	3,392,000	
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	200,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force	240,154,000	
	Contributions to employee benefit plans	22,508,000	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	60,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	358,000	
	Total Ministry—Budgetary	388,568,900	...
	Non-budgetary	...	...

Transport		
Department		
Minister of Transport—Salary and motor car allowance	48,900	
Victoria Bridge, Montreal—Payment for termination of tolls and for rehabilitation work on the roadway portion of the bridge (Transport Vote 107, <i>Appropriation Act No. 5, 1965</i>)	11,315,000	
Contributions to employee benefit plans	45,042,000	
Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>	1,573,000	
Northumberland Strait Crossing Subsidy Payment under the <i>Northumberland Strait Crossing Act</i>	46,600,000	
Canadian Transportation Agency		
Contributions to employee benefit plans	2,725,000	
Civil Aviation Tribunal		
Contributions to employee benefit plans	98,000	
Total Ministry—Budgetary	107,401,900	...
Non-budgetary	...	...

23

Treasury Board		
Secretariat		
<i>Central Administration of the Public Service Program</i>		
President of the Treasury Board—Salary and motor car allowance	48,900	
Contributions to employee benefit plans	11,158,000	
<i>Government Contingencies and Centrally Financed Programs</i>		
Contributions to employee benefit plans	56,000,000	
<i>Employer Contributions to Insurance Plans Program</i>		
Payments under the <i>Public Service Pension Adjustment Act</i>	70,000	
Total Ministry—Budgetary	67,276,900	...
Non-budgetary	...	...

24

Veterans Affairs		
Department		
<i>Veterans Affairs Program</i>		
Minister of Veterans Affairs—Salary and motor car allowance	48,900	
Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	12,000	
Returned soldiers insurance actuarial liability adjustment (<i>The Returned Soldiers' Insurance Act</i>)	10,000	
Veterans insurance actuarial liability adjustment (<i>Veterans Insurance Act</i>)	175,000	
Contributions to employee benefit plans	28,217,000	
<i>Veterans Review and Appeal Board Program</i>		
Contributions to employee benefit plans	1,226,000	
Total Ministry—Budgetary	29,688,900	...
Non-budgetary	...	...
Total Government—Budgetary	91,481,999,839	26,415,312
Non-budgetary	191,173,433	45,770,298

- (L) Non-budgetary authority (loan, investment or advance).
 (1) Details of statutory authorities not shown in the Estimates are not included in this appendix.
 (2) Formerly National Revenue.
 (3) Formerly Parks Canada Program.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
2			\$
		Agriculture and Agri-Food	
		Department	
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with sub-section 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	<i>Canadian Grain Commission Revolving Fund—Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$12,000,000 the revenues received in respect of the purpose of the Fund	13,510,416
	(S)	<i>Canadian Pari-Mutuel Agency Revolving Fund—Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	2,799,968
		Canadian Dairy Commission	
	(S)	(L) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by <i>Vote 50a, Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	277,214,000
	(S)	Farm Credit Corporation (L) <i>Farm Credit Corporation Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,175,000,000 and the money paid constitutes part of the capital of the Corporation (Gross) Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
		Total Ministry—Budgetary	8,539,985,000
		Non-budgetary	16,910,384
			8,823,866,000
4		Canadian Heritage	
		Department	
	(S)	<i>Parks Canada Program</i> <i>Parks Canada Enterprise Units Revolving Fund—Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time. Increase of authority as per <i>Vote 26b, Appropriation Act No. 4, 1995-96</i>	1,830,621

(S)	Townsites Revolving Fund— <i>Appropriation Act No. 4, 1995-96, Vote 27b</i> To make payments out of the Consolidated Revenue Fund for operating and capital expenditures for the purpose of operating, maintaining and developing townsites that are located within the boundaries of Canada's National Parks, the total of which is not to exceed \$10,000,000 at any time	6,783,373
(S)	National Film Board National Film Board Revolving Fund— <i>Revolving Funds Act</i> , section 12 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$25,000,000 at any time. Increase of authority as per <i>Vote 121d, Appropriation Act No. 4, 1994-95</i>	13,840,800
(S)	Public Service Commission Staff Development and Training Revolving Fund— <i>Revolving Funds Act</i> , section 7 To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time	7,036,936
	Total Ministry—Budgetary	29,491,730
	Non-budgetary	...
5	Citizenship and Immigration	
	Department	
(S)	(L) <i>Immigration Act</i> , section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 shall not exceed \$110,000,000 (Net)	51,612,360
	Total Ministry—Budgetary	...
	Non-budgetary	51,612,360
7	Finance	
	Department	
(S)	<i>Economic, Social and Financial Policies Program</i> <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(2) Payments to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit SDR 225,000,000	197,487,093
(S)	<i>Financial Institutions; Depositors Compensation Act</i> , section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Norbland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	68,589,970
(S)	(L) <i>Canadian Commercial Bank Financial Assistance Act</i> , section 3 There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required (Gross)	2,000,000
(S)	(L) <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(1) Loans to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit was increased from SDR 500,000,000 to SDR 700,000,000 (PC2000-355) (Gross)	247,150,137
(S)	(L) <i>Petro-Canada Limited Act</i> , as amended Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed \$1,000,000,000 (Gross) Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed \$4,900,000,000 (Gross)	27,228,147 1,573,645,679

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
		Canada Deposit Insurance Corporation	
	(S)	(L) <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000 (Net)	6,000,000,000
	(S)	Office of the Superintendent of Financial Institutions <i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17 The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	72,008,391
		Total Ministry—Budgetary	338,085,454
		Non-budgetary	7,850,023,963
8		Fisheries and Oceans	
		Freshwater Fish Marketing Corporation	
L30b		This Corporation was incorporated under the <i>Freshwater Fish Marketing Act</i> , 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the <i>Act</i> , section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. Vote L30b; <i>Appropriation Act No. 1, 1974</i> . The aggregate of the amounts outstanding at any time which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the <i>Freshwater Fish Marketing Act</i> shall not exceed \$30,000,000 (Net)	30,000,000
		Total Ministry—Budgetary	***
		Non-budgetary	30,000,000
9		Foreign Affairs and International Trade	
		Department	
(S)		Passport Office Revolving Fund— <i>Revolving Funds Act</i> , section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time	21,220,599
L11		<i>Appropriation Act No. 1, 1971</i> To increase from \$14,500,000 to \$22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by <i>Vote L12c, Appropriation Act No. 1, 1971</i> , <i>Vote L11, Appropriation Act No. 3, 1989-90</i> (Net)	10,464,151
L12		<i>Appropriation Act No. 2, 1954</i> To increase from \$30,000,000 to \$50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances <i>Vote 630, Appropriation Act No. 2, 1954</i> , <i>Vote L12, Appropriation Act No. 3, 1989-90</i> (Net)	32,820,790

(S)	Canadian Commercial Corporation		
	(L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)		10,000,000
(S)	Canadian International Development Agency		
	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)		73,929,100
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank Authorization to subscribe for 44,100 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)		677,396,028
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)		2,910,130,950
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)		5,832,949,036
(S)	Export Development Corporation		
	(L) <i>Export Development Act</i> , section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$1,500,000,000 (Gross) Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and, (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net) Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$13,000,000,000 (Net) (In accordance with sections 10, 23 and 24 of the <i>Export Development Act</i> , the authorized limit of \$13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes).		12,248,294,995 10,254,391,555
Total Ministry—Budgetary			21,220,599
Non-Budgetary			32,567,176,605

13

Indian Affairs and Northern Development**Department***Indian and Inuit Affairs Program**Appropriation Act No. 4, 1987-88, Vote 5c*

(S) Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 1998-99 fiscal year of \$27,235,487

Appropriation Act No. 9, 1966

L15 To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, *Appropriation Act No. 9, 1966*. The amount that may be outstanding at any time as last amended by Vote L15, *Appropriation Act No. 2, 1978*, shall not exceed \$20,000,000 (Net)

19,999,050

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
	L20	<i>Appropriation Act No. 1, 1970</i> Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, <i>Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> , shall not exceed \$48,550,835 (Net)	46,821,687
		<i>Northern Affairs Program</i>	
	L40	<i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undisbursed balance of loans authorized is \$320,000 (Gross)	320,000
	L55	<i>Appropriation Act No. 3, 1953</i> To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, <i>Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> not to exceed \$6,633,697 (Net)	6,534,033
	L81a	<i>Appropriation Act No. 4, 1969</i> To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and, (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)	5,000,000
		Total Ministry—Budgetary	32,764,513
		Non-budgetary	78,674,770
14		Industry	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> , Vote 2b To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$25,000,000 to \$15,000,000 as per Vote 21b, <i>Appropriation Act No. 4, 1996-97</i>	22,448,477
	L97b	<i>Appropriation Act No. 1, 1970</i> Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)	1,950,000
	(S)	Business Development Bank of Canada (L) <i>Business Development Bank of Canada Act</i> Loans made to the Business Development Bank of Canada from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed \$3.2 billion (Net)	853,677,000

(S)	National Research Council of Canada <i>National Research Council Act</i> , paragraph 5(1)(e) Unspent amount carried forward from previous year as per the <i>National Research Council Act</i>		15,194,368 37,642,845 855,627,000
	Total Ministry—Budgetary Non-budgetary		
16	National Defence <i>Appropriation Act No. 1, 1976</i> , established by Vote L20b To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, <i>Appropriation Act No. 4, 1984</i> , and Vote L11c of 1991 shall not exceed \$100,000,000 (Net)		77,204,969
L15	<i>Special Appropriation Act, 1963</i> Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is \$37,000,000 (Net)		13,086,217
	Total Ministry—Budgetary Non-budgetary		...
			90,291,186
17	Natural Resources Department <i>Canada-Newfoundland Atlantic Accord Implementation Act</i> , subsection 233(1) Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000		15,172,575
(S)	<i>Geomatics Canada Revolving Fund—Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time		6,337,358
(S)	<i>Canada-Nova Scotia Oil and Gas Agreement Act</i> , subsection 237(1) Canada/Nova Scotia Development Fund—Payments in accordance with the Act Total authority of \$50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed \$200,000,000		10,851,075
	Cape Breton Development Corporation <i>Appropriation Act No. 4, 1975</i> <i>Cape Breton Development Corporation Act</i> , subsection 19(3) The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000 (Net)		37,662,000
L40a	Total Ministry—Budgetary Non-budgetary		32,361,008 37,662,000
20	Public Works and Government Services Department <i>Government Services Program</i> Real Property Services Revolving Fund— <i>Revolving Funds Act</i> , section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$450,000,000 at any time		369,794,400
(S)	Real Property Disposition Revolving Fund— <i>Appropriation Act No. 4, 1995-96</i> , Vote 2b To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time		9,283,432

APPENDIX 3

Authorities Available from Previous Years—Concluded

Section	Vote	Department or agency	Amount \$
	(S)	Optional Services Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$200,000,000 at any time, as last amended by <i>Vote 21a, Appropriation Act No. 4, 1994-95</i>	183,000,971
	(S)	Government Telecommunications and Informatics Services Revolving Fund— <i>Revolving Funds Act</i> , section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$64,000,000 at any time	86,616,145
	(S)	Consulting and Audit Canada Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$30,000,000 to \$25,100,163 as per <i>Appropriation Act No. 5, 1998-99</i>	17,436,788
	(S)	Translation Bureau Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes, and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$75,000,000 the revenues received in respect of the purposes of the Fund; to delete an amount of \$13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by <i>Vote 22b, Appropriation Act No. 4, 1995-96</i>	78,492,103
	(S)	Defence Production Revolving Fund— <i>Defence Production Act</i> , section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
L15b		<i>Appropriation Act No. 3, 1990-91</i> To extend the purposes of Finance <i>Vote L29g, Appropriation Act No. 2, 1997:</i> (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies," with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this <i>Vote (Net)</i>	6,180,449 47,065,359
	(S)	(L) <i>Seized Property Management Act</i> , 1993, section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	500,000,000
	(S)	Canada Post Corporation (L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)	
	(S)	Royal Canadian Mint (L) <i>Royal Canadian Mint Act</i> , subsection 17(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$75,000,000 or such greater amount as may be specified in an <i>Appropriation Act (Net)</i>	75,000,000
		Total Ministry—Budgetary Non-budgetary	844,623,839 628,245,808
21		Solicitor General Correctional Service CORCAN Revolving Fund— <i>Appropriation Act No. 4, 1991-92, Vote 11c</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time	13,096,628

To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*:

- (a) to authorize loans to individuals under mandatory supervision; and
 (b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b,
Appropriation Act No. 3, 1982-83 (Net)

Total Ministry—Budgetary
Non-budgetary

27,217
 13,096,628
 27,217

22

Transport
Department

(S) (L) *Canada Ports Corporation Act*, section 52, Part I and section 26, Part II, Schedule 1

The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under sections 52 and 26 shall not at any time exceed \$10,000,000 (Net)

Total Ministry—Budgetary
Non-budgetary

10,000,000
 ...
 10,000,000

24

Veterans Affairs
Department

(S) (L) *Veterans Affairs Program*

(L) *Veterans' Land Act*

There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, *Appropriation Act No. 3, 1970*, shall not exceed \$605,641,645 (Net)

Total Ministry—Budgetary
Non-budgetary

602,641,645
 ...
 602,641,645

Total Government—Budgetary
Non-budgetary

1,366,197,000
 51,625,848,554

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance).

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount ⁽¹⁾
			\$
4		Canadian Heritage	
		Department	
		National Film Board	
	(S)	National Film Board Revolving Fund	985,154
		Increase in authority as a result of a decrease in the net book value of fixed assets	
		Total Ministry—Budgetary	985,154
		Non-budgetary	...
7		Finance	
		Department	
	(S)	(L) Increase of limit to International Monetary Fund—Poverty Reduction and Growth Facility from 500 000 000 SDR to 700 000 000 SDR	200,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	200,000,000
13		Indian Affairs and Northern Development	
		<i>Indian and Inuit Affairs Program</i>	
	L15	Loans for the construction of houses were written-off pursuant to <i>Appropriation Act No. 4, 1999-2000</i>	(2)
		Total Ministry—Budgetary	...
		Non-budgetary	...
14		Industry	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund	
		Increase in authority as a result of a transfer from Treasury Board Vote 5	432,934
		National Research Council of Canada	
	(S)	Spending of revenues pursuant to the <i>National Research Council Act</i>	58,167,110
		Total Ministry—Budgetary	58,600,044
		Non-budgetary	...

Public Works and Government Services

Department		
<i>Government Services Program</i>		
(S)	Government Telecommunications and Informatics Services Revolving Fund	(39,000,000)
(S)	Decrease in draw-down authority of \$19,000,000 and decrease of the accumulated surplus by \$20,000,000	
(S)	Consulting and Audit Canada Revolving Fund	193,486
(S)	Increase in authority as a result of a transfer from Treasury Board Vote 5 of \$193,486	
	Translation Bureau Revolving Fund	264,480
	Increase in authority as a result of a transfer from Treasury Board Vote 5 of \$264,480	
Total Ministry—Budgetary		(38,542,034)
Non-budgetary		...
Total Government—Budgetary		21,043,164
Non-budgetary		200,000,000

(S) Statutory authority.

(1) Non-budgetary authority (loan, investment or advance).

(2) Does not include loss of the entire year's expenditures.

(3) The unused spending authority of 20 000 000 \$ lapsed at the end of the year.

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities		Disposition of authorities			
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
2	Agriculture and Agri-Food Department						
	Canadian Food Inspection Agency	24,754	4,110,291	4,135,045	4,105,071	...	29,974
		25,000	380,543	405,543	379,561	982	25,000
	Total Ministry	49,754	4,490,834	4,540,588	4,484,632	982	54,974
3	Canada Customs and Revenue Agency⁽¹⁾	84,497	377,846	462,343	310,143	...	152,200
4	Canadian Heritage						
	Department	24,010	20,986	44,996	12,854	11,156	20,986
	Canadian Radio-television and Telecommunications Commission	2,119	4,437	6,556	...	2,119	4,437
	National Archives of Canada	23,556	116,327	139,883	91,213	23,670	25,000
	National Library	447	10,914	11,361	7,572	...	3,789
	Parks Canada Agency ⁽²⁾	250,990	134,075	385,065	385,065	...	...
	Public Service Commission	...	52,360	52,360	52,360	...	...
	Status of Women—Office of the Co-ordinator	283	427	710	710	...	...
	Total Ministry	301,405	339,526	640,931	549,774	36,945	54,212
5	Citizenship and Immigration						
	Department	49,962	70,284	120,246	74,729	...	45,517
	Immigration and Refugee Board of Canada	15,652	8,143	23,795	15,652	...	8,143
	Total Ministry	65,614	78,427	144,041	90,381	...	53,660
6	Environment						
	Department	117,549	194,747	312,296	254,503	...	57,793
	Canadian Environmental Assessment Agency	255	70	325	130	125	70
	Total Ministry	117,804	194,817	312,621	254,633	125	57,863

7	Finance									
	Department	16,607	25,470	42,077	...	...	17,077	...	25,000	
	Auditor General	286	4,017	4,017	4,303	...	...	...	...
	Office of the Superintendent of Financial Institutions	1,059	1,313	2,372	...	...	1,059	1,313	...	
	Total Ministry	17,952	30,800	48,752	4,303	4,303	18,136	26,313	26,313	
8	Fisheries and Oceans									
		973,321	1,790,387	2,763,708	1,465,982	...	...	1,297,726		
9	Foreign Affairs and International Trade									
	Department	795,200	2,012,977	2,808,177	2,049,499	...	...	758,678		
	Canadian International Development Agency	3,945	6,938	10,883	...	...	3,945	6,938		
	Total Ministry	799,145	2,019,915	2,819,060	2,049,499	...	3,945	765,616		
10	Governor General									
		957	9,477	10,434	...	...	957	9,477		
11	Health									
	Department	28,054	568,764	596,818	380,583	...	65,235	151,000		
	Medical Research Council	552	96	648	...	...	552	96		
	Patented Medicine Prices Review Board	44	566	610	...	...	44	566		
	Total Ministry	28,650	569,426	598,076	380,583	...	65,831	151,662		
12	Human Resources Development									
	Department	195,097	556,865	751,962	538,536	...	...	213,426		
	Canada Industrial Relations Board	663	2,264	2,927	...	...	663	2,264		
	Canadian Centre for Occupational Health and Safety	...	476	476	476	...	...	...
	Total Ministry	195,760	559,605	755,365	539,012	...	663	215,690		
13	Indian Affairs and Northern Development									
	Department	91,871	64,093	155,964	126,240	...	...	29,724		
	Total Ministry	91,871	64,093	155,964	126,240	...	...	29,724		
14	Industry									
	Department	168,428	422,727	591,155	249,252	...	100,303	241,600		
	Atlantic Canada Opportunities Agency	3,054	23,413	26,467	9,182	...	...	17,285		
	Canadian Space Agency	1,463	9,102	10,565	2,462	...	...	8,103		
	Economic Development Agency of Canada for the Regions of Quebec	18,558	11,102	29,660	17,992	...	566	11,102		
	National Research Council of Canada	25,000	124,093	149,093	118,540	...	5,553	25,000		
	Natural Sciences and Engineering Research Council	3,022	877	3,899	...	...	3,022	877		
	Social Sciences and Humanities Research Council	156	70	226	...	...	156	70		
	Statistics Canada	3,403	25,858	29,261	29,261	...	...	...
	Western Economic Diversification	571	3,176	3,747	3,376	...	...	371		
	Total Ministry	223,655	620,418	844,073	430,065	...	109,600	304,408		
15	Justice									
	Department	25,000	12,250	37,250	28,884	...	...	8,366		
	Canadian Human Rights Commission	8,135	982	9,117	7,933	...	202	982		

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Authorities for the Spending or Proceeds from the Disposal of Surplus Crown Assets									
Section	Department or agency	Source of authorities			Disposition of authorities				
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year		
		\$	\$	\$	\$	\$	\$	\$	
	Federal Court of Canada	16,584	2,834	19,418	17,969	...	...	1,449	
	Offices of the Information and Privacy Commissioners of Canada	334	949	1,283	...	334	...	949	
	Supreme Court of Canada	...	16,012	16,012	2,121	...	...	13,891	
	Tax Court of Canada	2,621	2,759	5,380	4,798	...	...	582	
	Total Ministry	52,674	35,786	88,460	61,705	536	...	26,219	
16	National Defence	420,599	32,513,077	32,933,676	32,917,005	...	...	16,671	
17	Natural Resources								
	Department	49,477	285,828	335,305	250,409	...	...	84,896	
	Atomic Energy Control Board	6,845	50,529	57,374	57,373	1	...	...
	National Energy Board	...	14,184	14,184	14,184	...	...	...
	Total Ministry	56,322	350,541	406,863	321,966	1	...	84,896	
19	Privy Council								
	Department	24,242	8,813	33,055	24,242	...	...	8,813	
	Canadian Centre for Management Development	15,350	6,527	21,877	16,004	...	...	5,873	
	Canadian Intergovernmental Conference Secretariat	...	93	93	93	...	...	...
	Canadian Transportation Accident Investigation and Safety Board	11,909	32,193	44,102	12,335	6,767	...	25,000	
	Chief Electoral Officer	45	1,009	1,054	1,009	...	...	45	
	Commissioner of Official Languages	...	4,070	4,070	4,070	...	...	...
	National Round Table on the Environment and the Economy	...	369	369	369	...	...	719	
	Public Service Staff Relations Board	457	719	1,176	...	457	...	...
	Total Ministry	52,003	53,793	105,796	58,122	7,224	...	40,450	
20	Public Works and Government Services								
	Department	558,888	278,603	837,491	398,546	160,342	...	278,603	
	Total Ministry	558,888	278,603	837,491	398,546	160,342	...	278,603	
21	Solicitor General								
	Department	...	3,279	3,279	3,279	...	...	...
	Canadian Security Intelligence Service	8,506	26,143	34,649	30,014	...	...	4,635	
	Correctional Service	113,701	363,038	476,739	387,834	...	...	88,905	
	Royal Canadian Mounted Police	2,731,660	5,395,723	8,127,383	5,865,723	...	...	2,261,660	
	Total Ministry	2,853,867	5,788,183	8,642,050	6,286,850	...	...	2,355,200	

SECTION 2

1999-2000

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Farm Credit Corporation

CONTENTS

	<i>Page</i>
Program objective and business line description	2.2
Ministry summary	2.4
Programs by business line	2.7
Transfer payments	2.8
Details of spendable amounts	2.12
Revenues	2.12

2.2 AGRICULTURE AND AGRI-FOOD

Agriculture and Agri-Food Canada's ability to achieve results on behalf of the agriculture and agri-food sector and Canadian taxpayers.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Food Inspection Agency

Objective

To enhance the effectiveness and efficiency of the federal inspection and related services for food and animal and plant health.

Business Line Description

Safe food, market access and consumer protection

The Canadian Food Inspection Agency provides inspection and related services, such as inspection policy, assessment, evaluation and verification, research and standard setting, investigations of economic fraud, trade facilitation, registration and certification, and compliance and enforcement. The focus of these services is to verify that food products for domestic and foreign consumption meet domestic or export safety, quality, handling, identity, process and labeling standards, or contribute to the protection of Canada's animal and plant resource base from the introduction or spread of pests and diseases of economic and human health related significance.

in programs for the conservation and management of agricultural resources. A major focus is the promotion of a better understanding of the environmental issues affecting the sector and the development of appropriate policies and programs in support of long-term environmental sustainability. While some activities of the business line are accomplished in-house through an extensive network of research centres and other facilities, others are accomplished through partnerships and agreements with provinces, universities, communities and the private sector.

Strong foundation for the sector and rural communities

The Strong foundation for the sector and rural communities business line includes departmental activities which enhance the agriculture and agri-food sector's economic viability and self-reliance and promote the economic development of rural communities. These activities include national safety net programs for the management of production and market risks, initiatives to help the sector adapt to an evolving business climate, regulatory and framework policies particularly in relation to the grains and supply-managed sectors, the promotion of the cooperative sector and infrastructure development in the Prairies. This business line also includes initiatives which ensure that federal programs, benefits and services are equally accessible in rural areas as in other areas.

Sound departmental management

This business line provides the corporate policies and infrastructure needed to ensure Agriculture and Agri-Food Canada is fulfilling its mandate to Canadians in the most effective and efficient manner possible, including a constructive working environment for employees. Management activities such as human resources, finance and administration, communications and review are reflected under this business line, but it is the business of all employees to strengthen

Department

Objective

Our objective is to promote and support, in a sustainable manner, a growing, competitive, market-oriented agriculture and agri-food industry and to promote rural community economic development.

Business Line Description

Expanding markets

Through the Expanding markets business line, Agriculture and Agri-Food Canada promotes trade, market development and export-ready firms and products. This business line brings together activities from the Department and the portfolio agencies that enhance market access, market development and investment. It focuses on improving and securing market access to enable sector clients to capture opportunities for increased trade, particularly in higher-value agri-food products, in both domestic and international markets. It focuses also on creating new market opportunities, ensuring improved market readiness in the Canadian agriculture and agri-food sector, and assisting the industry in attracting new investment by setting the stage for an improved climate for investment in the sector which will make Canada's agri-food industry a preferred focus of domestic and foreign investors.

Innovating for a sustainable future

The Innovating for a sustainable future business line includes the research and development and technology transfer activities of Agriculture and Agri-Food Canada. These are intended to reduce the costs of producing and processing agricultural and agri-food products, to improve the quality and safety of those products and to develop and promote production and processing practices which are safe and environmentally sustainable. The business line also includes direct participation

Farm Credit Corporation

Objective

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$	\$	
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	369,689,000	...	...	369,689,000	I				
...	...	63,196,279	...	63,196,279	Ia				
...	...	31,070,500	...	31,070,500	Ib				
...	...	...	1,996,000	1,996,000	Transfer from: TB Vote 10 ⁽¹⁾				
...	...	...	16,126,858	16,126,858	TB Vote 15 ⁽¹⁾				
...	369,689,000	94,266,779	18,122,858	482,078,637	Total—Vote 1	475,804,950	6,273,687	...	411,207,118
...	28,771,000	...	...	28,771,000	\$				
...	...	468,000	...	468,000	5a				
...	...	...	(127)	(127)	Capital expenditures				
...	28,771,000	468,000	(127)	29,238,873	Adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	29,243,691	(4,818)	...	40,932,127
...	764,052,000	...	...	764,052,000	Total—Vote 5				
...	...	40,076,870	...	40,076,870	Grants and contributions				
...	...	229,115,500	...	229,115,500	Grants				
...	...	...	50,500	50,500	Transfer from TB Vote 10 ⁽¹⁾				
...	764,052,000	269,192,370	50,500	1,033,294,870	Total—Vote 10	860,148,774	173,146,096	...	285,489,609
600,000	200,000	...	(200,000)	600,000	Grants to agencies established under the <i>Farm Products Agencies Act</i>	...	...	600,000	...
...	65,500,000	...	(36,668,885)	28,831,115	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	28,831,115	...	...	45,174,784
...	4,000,000	...	(3,119,552)	880,448	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	880,448	...	...	2,257,549
...	222,600,000	...	(5,108,914)	217,491,086	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	217,491,086	...	...	226,879,521
...	47,000	144,082,000	12,589,113	156,718,113	Payments in connection with the <i>Farm Income Protection Act</i> —Safety net companion programs	156,718,113	...	...	75,742,862
...	212,600,000	21,000,000	10,439,992	244,039,992	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	244,039,992	...	...	245,415,967
...	48,900	...	6,023	54,923	Minister of Agriculture and Agri-Food—Salary and motor car allowance	54,923	...	...	49,978
...	45,780,000	...	7,015,000	52,795,000	Contributions to employee benefit plans	52,795,000	...	...	48,674,000
13,510,416	(525,000)	...	525,000	13,510,416	Canadian Grain Commission Revolving Fund	(1,205,395)	...	14,715,811	205,488
...	...	12,310,000	(3,958,600)	8,351,400	Payments in connection with the <i>Farm Income Protection Act</i> —Agri-food innovation program	8,351,400	...	...	13,973,243

(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Transition programs for red meats	...	2,020,000	...	2,020,000	...	3,153,000
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Canada/Nova Scotia Apple Industry Development Fund	...	68,372	...	143,372	...	69,189
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —1994 New Brunswick debt refinancing program	...	68,246	...	68,246	...	...
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Gross revenue insurance program	...	99,115	...	99,115	...	139,981
(S)	Canadian Part-Mutual Agency Revolving Fund	...	2,799,968	...	277,465	...	876,156
(S)	Collection agency fees	...	254,047	...	254,047	...	38,565
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	4,110,291	...	4,105,071	...	4,111,867
	Appropriations not required for the current year	...	...	...	...	...	(108,358,000)
	Total Department—Budgetary	16,935,138	1,712,762,900	543,414,149	4,292,479	179,414,965	1,296,033,004
	Canadian Dairy Commission						
15	Program expenditures	...	2,538,000	...	2,538,000	...	2,465,094
15a	Program expenditures	...	137,980	...	137,980	...	...
	Transfer from TB Vote 15 (1)	...	64,599	...	64,599	...	...
	Total—Vote 15	...	2,538,000	137,980	64,599	155,897	2,465,094
	Total budgetary	...	2,538,000	137,980	64,599	155,897	2,465,094
(S)	(L) Loans pursuant to the <i>Canadian Dairy Commission Act</i> , section 16, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> . Limit \$300,000,000 (Net)	277,214,000	...	...	277,214,000	...	(30,714,000)
	Total Program—Budgetary	277,214,000	2,538,000	137,980	64,599	155,897	2,465,094
	Canadian Food Inspection Agency						
20	Operating expenditures and contributions	...	210,577,000	...	210,577,000	...	227,015,752
20a	Operating expenditures and contributions	...	27,072,272	...	27,072,272	...	...
20b	Operating expenditures and contributions	...	8,244,873	...	8,244,873	...	...
	Transfer from: TB Vote 5 (1)	...	8,793,758	...	8,793,758	...	...
	TB Vote 10 (1)	...	183,000	...	183,000	...	...
	TB Vote 15 (1)	...	22,366,741	...	22,366,741	...	...
	Total—Vote 20	...	210,577,000	35,317,145	31,343,499	2,516,744	227,015,752
25	Capital expenditures	...	9,424,000	...	9,424,000	...	5,465,906
25a	Capital expenditures	...	6,040,629	...	6,040,629	...	...
	Total—Vote 25	...	9,424,000	6,040,629	...	11,000,659	5,465,906
(S)	Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	...	2,000,000	2,300,000	(425,219)	3,874,781	3,391,405

Source of authorities						Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year		Lapsed or (overexpended)		Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates					\$	\$	\$	\$			
\$	\$	\$	\$	\$			\$	\$	\$	\$	\$	\$	\$
...	39,008,000	...	5,977,000	44,985,000	(S)	Contributions to employee benefit plans	44,985,000	...	...	...	...	45,188,000	
...	...	...	23,399	23,399	(S)	Refunds of amounts credited to revenues in previous years	23,399	...	...	...	...	4,517	
...	...	...	21,561	21,561	(S)	Collection agency fees	21,561	...	...	...	...	156	
25,000	...	...	380,543	405,543	(S)	Spending of proceeds from the disposal of surplus Crown assets	379,561	982	25,000	...	...	434,052	
25,000	261,009,000	43,657,774	37,320,783	342,012,557		Total Program—Budgetary	328,469,172	13,518,385	25,000	...	...	281,499,788	
Farm Credit Corporation													
6,667,000	...	...	...	6,667,000	(S)	Farm Credit Corporation Act (L) Subsection 11(1), payments for capital pursuant to the Farm Credit Corporation Act, Limit \$1,175,000,000 (Gross)	...	...	6,667,000	...	...	...
8,539,985,000	...	...	(662,955,585)	7,877,029,415		(L) Subsection 12(3), loans to the Corporation pursuant to the Farm Credit Corporation Act. The aggregate not to exceed 12 times the capital of the Corporation (Net)	(236,127,585)	...	8,113,157,000	...	...	(827,182,957)	
8,546,652,000	...	...	(662,955,585)	7,883,696,415		Total Program—Non-budgetary	(236,127,585)	...	8,119,824,000	...	...	(827,182,957)	
Total Ministry—													
16,960,138	1,976,309,900	587,209,903	41,677,861	2,622,157,802		Budgetary	2,411,175,267	193,089,247	17,893,288	...	...	1,579,997,886	
8,823,866,000	...	...	(662,955,585)	8,160,910,415		Non-budgetary	(233,203,585)	...	8,394,114,000	...	...	(857,896,957)	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
 (L) Non-budgetary authority (loan, investment or advance).
 Treasury Board Vote 5—Government contingencies.
 (I) Treasury Board Vote 10—Government-wide initiatives.
 Treasury Board Vote 15—Collective agreements.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Expanding markets	143,743,631	136,715,546		1,699,518	1,699,518		50,988,429	50,388,429		56,882,000	65,871,184		...	...		139,549,578	122,932,309	
Innovating for a sustainable future	335,822,154	335,552,382		28,499,339	28,504,157		20,462,255	20,462,255		13,837,641	13,837,641		...	...		370,946,107	370,681,153	
Strong foundation for the sector and rural communities	83,720,249	80,167,117		22,934	22,934		1,620,701,829	1,447,555,733		8,485,185	8,485,185		...	...		1,695,959,827	1,519,260,599	
Sound departmental management	84,073,928	80,184,202		778,982	778,982		385,244	385,244		14,289,000	14,101,076		...	...		70,949,154	67,247,352	
Sub-total	647,359,962	632,619,247		31,000,773	31,005,591		1,692,537,757	1,518,791,661		93,493,826	102,295,086		...	...		2,277,404,666	2,080,121,413	
Revenues netted against expenditures	(93,493,826)	(102,295,086)		...	...		...	...		(93,493,826)	(102,295,086)		...	...		...	...
Total Department—Budgetary	553,866,136	530,324,161		31,000,773	31,005,591		1,692,537,757	1,518,791,661		...	...		...	...		2,277,404,666	2,080,121,413	
Canadian Dairy Commission—Budgetary	2,740,579	2,584,682		...	...		...	...		...	...		...	...		2,740,579	2,584,682	
Non-budgetary	...	...		...	...		...	...		...	...		277,214,000	2,924,000		277,214,000	2,924,000	
Canadian Food Inspection Agency	...	...		...	...		...	...		...	...		...	...		...	...
Safe food, market access and consumer protection	369,808,511	370,943,278		15,464,629	4,463,970		4,133,417	4,004,772		47,394,000	50,942,848		...	...		342,012,557	328,469,172	
Revenues netted against expenditures	(47,394,000)	(50,942,848)		...	...		...	...		(47,394,000)	(50,942,848)		...	...		...	...
Total Program—Budgetary	322,414,511	320,000,430		15,464,629	4,463,970		4,133,417	4,004,772		...	...		...	...		342,012,557	328,469,172	
Farm Credit Corporation—Non-budgetary	...	...		...	...		...	...		...	...		...	...		7,883,696,415	(236,127,585)	
Total Ministry—Budgetary	879,021,226	852,909,273		46,465,402	35,469,561		1,696,671,174	1,522,796,433		...	...		...	...		2,622,157,802	2,411,175,267	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		8,160,910,415	(233,203,585)	
	...	...		...	...		...	...		...	...		...	...		8,160,910,415	(233,203,585)	

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in					
\$	\$	\$	\$	Used in the current year	Variance	Available for use in subsequent years
				\$	\$	\$
600,000	200,000	...	(200,000)	...	...	600,000
...	999,000	...	(493,391)	505,609	...	...
...	38,000	...	...	38,000	...	...
...	...	...	209,000	209,000	...	...
...	1,037,000	...	(284,391)	752,609	...	4,328,269
...	1,620,000	30,097,000	(209,000)	31,508,000	...	...
...	...	240,000,000	(240,000,000)	...	...	...
...	1,620,000	270,097,000	(240,209,000)	31,508,000	...	67,591,000
...	3,000	...	(1,000)	2,000	...	...
600,000	2,860,000	270,097,000	(240,694,391)	32,862,609	...	600,000
...
...	65,500,000	...	(36,668,885)	28,831,115	...	45,174,784
...	4,000,000	...	(3,119,552)	880,448	...	...
...	12,816,000	...	3,039,489	15,855,489	...	10,959,297

Department Grants

Expanding markets

(S) Grants to agencies established under the *Farm Products Agencies Act*

Innovating for a sustainable future

Agricultural research in universities and other scientific organizations in Canada

Grants to organizations whose activities support soil and water conservation and development

Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector

Strong foundation for the sector and rural communities

Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector

Grants to the provinces of Saskatchewan and Manitoba to establish one-time emergency farm relief packages to assist eligible producers to complete adjustments to changes to transportation policy during the 1990's, and continuing low income challenges

Items not required for the current year

Sound departmental management

Grants to individuals in recognition of their activities in the national dissemination of federal agricultural information

Total—Grants

Contributions

Expanding markets

(S) Payments in connection with the *Agricultural Marketing Programs Act*(S) Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*

Contributions under the Agri-food trade 2000 program

Initiatives under the authority of the economic and regional development agreements									
...	1,425,000	(113,745)	1,311,255	1,311,255	...	...	...	2,056,754	...
...	2,000,000	(570,151)	229,849	229,849	...	...	...	3,199,280	...
...	...	1,260,273	1,260,273	1,260,273	...	...	...	100,000	...
...	...	2,020,000	2,020,000	2,020,000	...	...	...	...	...
...	...	...	...	...	...	...	...	905,346	...
...	85,741,000	(34,152,571)	50,388,429	50,388,429	...	...	...	64,653,010	...
Innovating for a sustainable future									
...	715,000	181,097	896,097	896,097	...	...	...	719,149	...
...	2,500,000	...	2,500,000	2,500,000	...	...	...	2,700,000	...
...	1,655,000	1,034,668	2,689,668	2,689,668	...	...	...	583,567	...
...	5,632,000	(593,474)	5,038,526	5,038,526	...	...	...	5,590,113	...
...	...	173,800	173,800	173,800	...	...	...	214,319	...
...	...	60,155	60,155	60,155	...	...	...	100,000	...
...	...	8,351,400	8,351,400	8,351,400	...	...	...	...	...
...	10,502,000	9,207,646	19,709,646	19,709,646	...	...	...	9,907,148	...
Strong foundation for the sector and rural communities									
...	600,000,000	(9,900,002)	590,099,998	590,099,998	...	...	167,157,142	...	...
...	...	...	240,000,000	240,000,000	...	...	...	...	...
...	222,600,000	(5,108,914)	217,491,086	217,491,086	...	...	...	226,879,521	...
...	212,600,000	21,000,000	244,039,992	244,039,992	...	...	...	245,415,967	...
...	47,000	144,082,000	12,589,113	156,718,113	...	...	...	75,742,862	...
...	76,600,000	19,050,872	2,122,847	97,773,719	...	...	5,988,954	119,652,659	...
...	1,545,000	(45,000)	(676,101)	823,899	...	...	...	4,923,954	...
...	36,114,000	(14,120,000)	129,800	22,123,800	...	...	...	33,752,104	...

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in			Used in the current year	Variance	Available for use in subsequent years
	\$	\$	\$			
...	1,033,000	...	(622,410)	410,590	...	...
...	9,000,000	2,860,000	(3,977,229)	7,882,771	...	...
...	10,352,000	1,949,500	(2,050,763)	10,250,737	...	3,296,635
...	...	12,310,000	(12,310,000)	...	...	13,973,243
...	...	2,020,000	(2,020,000)	...	...	3,153,000
...
...	...	75,000	68,372	143,372	...	69,189
...	...	500,000	(363,582)	136,418	...	1,699,983
...	...	...	173,750	173,750	...	438,335
...	...	...	33,352	33,352	...	2,674,060
...	...	...	479,269	479,269	...	35,000
...	...	...	23,905	23,905	...	390,960
...	...	...	99,115	99,115	...	139,981
...	...	...	100,000	100,000	...	100,000
...
...	...	...	68,246	68,246	...	...
...	...	...	300,000	300,000	...	...
...
...	...	...	21,697	21,697	...	...
...	...	...	...	...	...	(102,547,874)
...	1,169,891,000	179,782,370	239,520,459	1,416,047,733	173,146,096	642,484,278
...
...	5,000	...	...	5,000	...	5,000
...	...	...	375,000	375,000	...	325,000

Sound departmental management
Contribution to the Canada Safety Council in support of
National Farm Safety Week
Contributions under the Agri-food assistance program

Contributions under the Agri-food trade 2000

...	...	...	3,244	3,244	...	...	...	...
...	5,000	...	378,244	383,244	...	...	...	330,000
...	1,266,139,000	178,582,370	214,953,778	1,659,675,148	...	1,486,529,052	173,146,096	717,374,436
Total—Contributions								
Departmental Summary by Business Line								
600,000	85,941,000	(1,200,000)	(34,352,571)	50,988,429	...	50,388,429	...	64,653,010
...	11,539,000	...	8,923,255	20,462,255	...	20,462,255	...	14,235,417
...	1,171,511,000	449,879,370	(688,541)	1,620,701,829	...	1,447,555,733	173,146,096	710,075,278
...	8,000	...	377,244	385,244	...	385,244	...	332,000
...
600,000	1,268,999,000	448,679,370	(25,740,613)	1,692,537,757	...	1,518,791,661	173,146,096	789,295,705
Total Department								

Canadian Food Inspection Agency

Contributions

Safe food, market access and consumer

...
...	112,000	...	(1,851)	110,149	...	4,904	105,245	...
...	7,000	...	18,087	25,087	...	25,087	...	...
...	125,000	...	(1,600)	123,400	...	100,000	23,400	18,000
...	2,000,000	2,300,000	(425,219)	3,874,781	...	3,874,781	...	3,391,405
...	...	...	...	...	...	...	...	2,500
...	2,244,000	2,300,000	(410,583)	4,133,417	...	4,004,772	128,645	3,415,455
600,000	1,271,243,000	450,979,370	(26,151,196)	1,696,671,174	...	1,522,796,433	173,274,741	792,711,160
Total Ministry								

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities available for use in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Expanding markets			
Canadian Grain Commission Revolving Fund	56,882,000	65,871,184	44,657,202
Innovating for a sustainable future	13,837,641	13,837,641	12,284,618
Strong foundation for the sector and rural communities	8,485,185	8,485,185	8,214,923
Sound departmental management			
Canadian Dairy Commission			
Canadian Pari-Mutual Agency Revolving Fund	14,289,000	14,101,076	13,598,253
Total Department—Budgetary	93,493,826	102,295,086	78,754,996
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Canadian Dairy Commission	...	144,817,000	228,729,000
Loan repayments			
Total Program—Non-budgetary	...	144,817,000	228,729,000
Canadian Food Inspection Agency			
Budgetary (respendable revenues)			
Sale food, market access and consumer protection	47,394,000	50,942,848	49,746,285
Total Program—Budgetary	47,394,000	50,942,848	49,746,285
Farm Credit Corporation			
Non-budgetary (respendable receipts)			
Farm Credit Corporation			
Loan repayments—			
Section 12	...	511,194,618	1,577,182,957
Total Program—Non-budgetary	...	511,194,618	1,577,182,957
Total Ministry—			
Budgetary	140,887,826	153,237,934	128,501,281
Non-budgetary	...	656,011,618	1,805,911,957

Revenues

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	3,090,028	3,033,071
Total tax revenues	3,090,028	3,033,071
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Farm Credit Corporation	86,804,165	132,226,344
Farm syndicates loan fund	...	377,314
Canadian Dairy Commission	1,586,939	2,671,459
Agricultural service centres	55,363	102,798
Construction of multi-purpose exhibition buildings	396,118	832,344
Other accounts—	...	5,228
Interest on sale of irrigated land	88,842,585	136,215,487
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	24,533,339	6,054,938
Adjustments to prior year's payables	659,217	7,284,113
Total	25,192,556	13,339,051
Privileges, licences and permits—		
Rentals	4,372,713	986,177
Licences	...	1,653
Permits	968	42,472
Miscellaneous	4,779	3,398,644
Total	4,378,460	4,428,926
Service fees—		
Testing services	2,475,651	525,630
Miscellaneous	33,886	1,650,421
Total	2,509,537	2,176,051
Proceeds from sales—		
Plants and plant products	...	4,500
Sale of land	...	68,000
Sale of government publications	...	95,238
Miscellaneous	339,999	164,414
Total	339,999	332,172

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets—		
Animals and animal products	2,570,123	1,598,639
Plants and plant products	...	388,370
Miscellaneous	1,540,168	2,145,760
	4,110,291	4,132,769
Miscellaneous non-tax revenues—		
Net Income Stabilization Account	20,516	186
Miscellaneous	8,733,033	4,958,582
	8,753,549	4,958,768
Total non-tax revenues	134,126,977	165,583,224
Total Department	137,217,005	168,616,295
Canadian Dairy Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	55,749
Total Program	...	55,749
Canadian Food Inspection Agency		
Tax revenues—		
Goods and services tax	2,765,212	2,733,676
Total tax revenues	2,765,212	2,733,676
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	380,543	462,314
Miscellaneous non-tax revenues	127,289	220,689
Total non-tax revenues	507,832	683,003
Total Program	3,273,044	3,416,679

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	5,855,240	5,766,747
Total tax revenues	5,855,240	5,766,747
Non-tax revenues—		
Return on investments	88,842,585	136,215,487
Refunds of previous years' expenditures	25,192,536	13,394,800
Privileges, licences and permits	4,378,460	4,428,926
Service fees	2,509,537	2,176,051
Proceeds from sales	339,999	332,172
Proceeds from the disposal of surplus Crown assets	4,490,834	4,595,083
Miscellaneous non-tax revenues	8,880,838	5,179,457
Total non-tax revenues	134,634,809	166,321,976
Total Ministry	140,490,049	172,088,723

(1) Interest unless otherwise indicated.

SECTION 3

1999-2000

PUBLIC ACCOUNTS OF CANADA

Canada Customs and Revenue Agency

CONTENTS

	<i>Page</i>
Program objective and business line description	3.2
Ministry summary	3.3
Program by business line	3.4
Transfer payments	3.5
Details of spendable amounts	3.5
Revenues	3.6

Objective

To ensure the fair and timely assessment, collection and, where appropriate, refund of all taxes, duties, and other relevant charges and levies; to enhance the competitiveness of Canadian business through the administration of a wide variety of the government's trade policy instruments and the facilitation of trade, international commerce and tourism; to enforce Canadian laws and sovereignty at the border, and protect Canadian business, individuals and society generally from inadmissible or dangerous goods and people; and to support the social and economic programs and goals of the Government such as competitiveness through fair and equitable administration of legislation, international treaties and agreements and other federal and provincial statutes and regulations.

Business Line Description

Assistance to clients and assessment of returns

To communicate to clients their rights and obligations; to provide them with the necessary forms and information for filing returns accurately and on time; to respond to their enquiries; to process and assess their returns; to advise them of results through the issuance of notices of assessment; to process their payments; to update their accounts for all assessments and remittances; and to conduct a limited verification of selected returns-after assessment; and in doing so, to develop and maintain a registry of clients. Also included are an advisory function to other government departments with respect to the administrative feasibility of new legislation and treaties under negotiation; activities related to the registration of charities, pension and deferred income plans; and the provision of advance rulings on the tax implications of potential transactions.

This business line responds to the federal government's thrust toward reform of social policy through the administration of socio-economic payments made to low and modest income individuals and families, in the form of the Canada Child Tax Benefit, Children's Special Allowances, Goods and Services Tax Credit, British Columbia Family Benefit and other provincial benefit payments.

Customs and trade administration

To enforce Canadian laws and sovereignty at the border and deliver customs border and trade services designed to advance and support the government's foreign policy and domestic socio-economic objectives, and thereby protect Canadian industry and society, through control of the movement of people, goods, and conveyances entering or leaving Canada, and through the detection of contraband; to support Canadian industrial competitiveness by ensuring that Canadian business receives the advantages intended by various international agreements and other government trade policy instruments; and to support domestic economic policy, such as industrial development, by administering duty relief measures with respect to certain imported goods which are exempt from the application of the government's trade policies.

Verification and enforcement

To carry out a range of programs related to the verification and enforcement of compliance with tax legislation administered by the Department. These programs include a variety of examinations, audits and investigations designed to increase compliance and ensure fairness in the self-assessment system.

Revenue collections

To collect tax, levies, duties, and other amounts including collections of amounts deducted at source by employers on behalf of employees; and outstanding balances resulting from assessment or reassessment of both income and GST amounts as well as outstanding levies and duties. This business line also issues rulings on whether individuals are entitled to benefits under the *Canada Pension Plan (Act)* and *Employment Insurance Act*, and making other determinations at the request of the Department of Human Resources Development.

Appeals

To provide clients with a means of redress, involving the resolution of Notices of Objection and Appeals by an impartial review of an assessment or reassessment contested by a client. Also included is the disposal of applications from employers or employees regarding the determination of eligibility under the provisions of the *Canada Pension Plan (Act)* and the *Employment Insurance Act*.

Administration and information technology

To provide executive direction and a range of support and central services to the other business lines. These include electronic data processing and information technology, internal audit and program evaluation, financial management, resource management, office systems, security, human resources, training, laboratory and legal services.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	Used in the previous year
	\$	\$	\$			\$	\$	\$	\$
...	2,002,664,000	...	...	2,002,664,000	1	Operating expenditures			
...	...	219,056,271	...	219,056,271	1a	Operating expenditures			
...	...	...	...	...	1b	Transfer of \$3,000,000 from Canada Customs and Revenue Agency Vote 5			
...	...	11,998,489	...	11,998,489		Transfer from: Vote 5			
...	...	3,000,000	...	3,000,000		TB Vote 5 ⁽¹⁾			
...	...	55,446,760	...	55,446,760		TB Vote 10 ⁽¹⁾			
...	...	2,657,437	...	2,657,437		TB Vote 15 ⁽¹⁾			
...	...	115,050,449	...	115,050,449					
...	2,002,664,000	231,054,760	176,154,646	2,409,873,406		Total—Vote 1	69,263,706	...	2,230,745,948
...	18,727,000	...	...	18,727,000	5	Capital expenditures			
...	...	...	(3,000,000)	(3,000,000)		Transfer to Vote 1			
...	18,727,000	...	(3,000,000)	15,727,000		Total—Vote 5	5,717	...	9,293,780
...	95,000,000	...	...	95,000,000	10	Contributions	94,900,627	...	95,000,000
...	48,900	...	1,816	50,716	(S)	Minister of National Revenue—Salary and motor car allowance	50,716	...	49,978
...	342,067,000	...	52,412,000	394,479,000	(S)	Contributions to employee benefit plans	394,479,000	...	351,936,000
...	75,000,000	18,570,000	(5,343,220)	88,226,780	(S)	Children's special allowance payments (<i>Children's Special Allowances Act</i>)	88,226,780	...	68,973,310
84,497	...	...	377,846	462,343	(S)	Spending of proceeds from the disposal of surplus Crown assets	310,143	152,200	309,076
...	...	...	868,547	868,547	(S)	Court assets	868,547	...	874,620
...	...	...	2,838	2,838	(S)	Refunds of amounts credited to revenues in previous years	2,838	...	...
84,497	2,533,506,900	249,624,760	221,474,473	3,004,690,630		Total Ministry—Budgetary	2,935,169,634	69,368,796	152,200
									2,757,182,712

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

(2) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Collective agreements.

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assistance to clients and assessment of returns	646,264,220	636,829,656	...	...	...	183,226,780	183,127,407	...	...	...	...	...	...	...	829,491,000	819,957,063
Customs and trade administration	451,103,000	447,929,321	15,727,000	15,721,283	...	...	...	...	...	...	...	...	...	...	466,830,000	463,650,604
Verification and enforcement	653,118,000	646,697,912	...	...	...	...	...	...	...	...	...	...	...	...	653,118,000	646,697,912
Revenue collections	...	272,357,000	270,581,237	...	...	...	...	...	...	...	...	...	...	...	270,581,237	270,581,237
Appeals	80,213,000	75,373,273	...	...	...	...	...	...	...	...	...	...	...	...	80,213,000	75,373,273
Administration and information technology	841,221,630	794,333,545	...	...	...	...	...	...	...	...	...	...	...	...	841,221,630	794,333,545
Revenues netted against expenditures	...	...	...	...	...	...	...	...	138,540,000	135,424,000	...	...	...	...	(138,540,000)	(135,424,000)
Sub-total	2,944,276,850	2,871,744,944	15,727,000	15,721,283	183,226,780	183,127,407	...	...	138,540,000	135,424,000	...	...	...	...	3,004,690,630	2,935,169,634
Revenues netted against expenditures	(138,540,000)	(135,424,000)	...	...	...	...	...	...	(138,540,000)	(135,424,000)	...	...	...	...	...	...
Total Ministry—Budgetary	2,805,736,850	2,736,320,944	15,727,000	15,721,283	183,226,780	183,127,407	...	...	...	...	...	...	...	...	3,004,690,630	2,935,169,634

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Grants							
Assistance to clients and assessment of returns							
...	75,000,000	18,570,000	(5,343,220)	88,226,780	...	...	68,973,310
(S) Children's special allowance payments							
Contributions							
Assistance to clients and assessment of returns							
Contributions to the province of Quebec in respect of the joint administration costs of federal and provincial sales taxes							
...	95,000,000	...	...	94,900,627	99,373	...	95,000,000
...	170,000,000	18,570,000	(5,343,220)	183,127,407	99,373	...	163,973,310
Total Ministry							

(S) Statutory transfer payment.

Details of Respendable Amounts

Budgetary (respendable revenues)	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Revenues netted against expenditures				
Canada Pension Plan	59,600,000	57,676,000	60,315,000	
Employment insurance	78,940,000	77,748,000	77,394,000	
Total Ministry—	138,540,000	135,424,000	137,709,000	
Budgetary				

Revenues

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Tax revenues—				
Income tax—				
Personal—				
Deductions at source	50,612,433,780	45,358,141,975	381,945,781	381,132,949
Other collections	28,765,474,951	27,129,770,538	3,222,096	1,322,402
Other collections	79,377,908,731	72,487,912,513	559,786,999	568,582,926
Cigarettes	1,193,293,238	1,298,526,350	8,061,887	8,163,211
Cigars	1,963,400	2,247,693	1,963,400	2,247,693
Manufactured tobacco	23,319,407,691	21,509,470,637	90,436,263	96,660,735
Canadian raw leaf tobacco	2,367,650,103	1,930,369,876	156,050	227,730
Licences and miscellaneous	1,131,634,454	970,907,802	2,039,307	975,433
Less: refunds	106,196,600,979	96,898,660,828	2,240,905,021	2,357,839,429
Less: refunds			104,492	2,773
Goods and services tax (GST)/Harmonized sales tax (HST)	56,322,393,101	50,114,131,939	2,240,800,529	2,357,836,656
GST on billed goods and services	676,072	238,627	(29,207,669)	(37,412,081)
Credit to persons	(2,846,992,691)	(2,849,817,149)	(267)	11,396,097
Less: Government tax remission order refunds/rebates	53,476,076,482	47,264,553,417	(29,207,936)	(26,015,984)
Less: Government tax remission order refunds/rebates	999,094,193	907,160,127	4,284,642,367	4,267,674,040
Less: Government tax remission order refunds/rebates	27,935,105,599	24,012,628,970	1,049,611	4,089,809
Less: Government tax remission order refunds/rebates	1,726,168,943	1,662,202,030		
Less: Government tax remission order refunds/rebates	30,660,368,735	26,581,991,127		
Less: Government tax remission order refunds/rebates	22,815,707,747	20,682,562,290		
Sales tax—				
Domestic	(519,330)	847,102	62,527,981	59,167,642
Tax on insurance premiums ⁽¹⁾	714,598	216,137	462,036,362	437,739,796
Imports	...	21,057	524,564,343	496,907,438
Less: drawbacks	195,268	1,084,386	21,815,781	18,252,845
Less: drawbacks	27,636	40,830		
Less: drawbacks	81,245,048	66,369,761		
Less: drawbacks	81,272,684	66,410,591		
Less: drawbacks	(81,077,416)	(65,326,205)	502,748,562	478,654,593
Less: drawbacks	(126)	(866)		
Sales tax—Inventory rebate	(81,077,290)	(65,325,339)		
Customs import duties	2,314,871,553	2,636,362,197	763,540,958	768,847,971
Provincial taxes	26,826,338	9,181,186	21,925,834	22,368,756
Less: drawbacks	2,341,697,891	2,645,543,383	39,841,089	41,307,814
Less: drawbacks	87,258,521	135,676,511	70,171,911	65,663,938
Less: drawbacks	122,496,074	141,322,818	1,213	...
Less: drawbacks	27,729,075	9,147,481	9,694,953	6,080,030
Less: drawbacks	237,483,670	286,146,810	21,221,962	18,281,222
Less: drawbacks	2,104,214,221	2,359,396,573	143,956,585	134,534,035
Less: drawbacks			139,862,445	120,039,312
Less: drawbacks			4,640,805	4,088,756
Less: drawbacks			1,214,857,755	1,181,211,834

Revenues—Concluded

	Current year	Previous year
	\$	\$
Less: drawbacks other refunds	1,892,759 44,536,384 46,429,143	450,667 46,734,742 47,185,409
Air transportation tax	1,168,428,612	1,134,026,425
Penalty	2,712,617	291,971,535
Interest	70,196 76,061	1,570,960 1,250,114
Less: transfer to Department of Transport as a credit to expenditures	2,858,874 2,858,874	294,792,609 294,792,609
Total tax revenues	139,201,808,180	128,083,380,273
Non-tax revenues—		
Sales of goods and services—		
Rights and privileges—		
Brokers licence fees	981,758	379,014
Customs bonded warehouse fees	766,313	844,691
Other	109,007	...
	1,857,078	1,223,705
Public building and property rental—		
Lease and use of public property	643,604	1,255,461
Service of a regulatory nature—		
Ruling fees	1,165,705	1,143,951
Other	44,302	17,387
	1,210,007	1,161,338
Service of a non regulatory nature—		
Administration of provincial programs	20,651,904	13,813,134
Special services fees	1,227,175	1,057,895
Other	1,241,048	1,730,121
	23,120,127	16,601,150
Sales of goods and information products—		
Sale of unclaimed goods, seals, etc.	1,178,138	64,511
Other	214,191	365,416
	1,392,329	429,927
Other fees and charges	5,190,613	2,252,218
	33,413,758	22,923,799
Proceeds from the disposal of surplus Crown assets	377,846	364,638

	Current year	Previous year
	\$	\$
Interest and penalties—		
Penalties	79,379,905	72,647,928
Other	5,748,026	4,219,313
Interest	55,662,855	49,997,366
Other	3,401,806	3,401,806
Interest paid on tax refunds	(31,395,214)	(40,700,381)
Other	(45,287,347)	(28,988,940)
	69,745,759	60,577,092
Other non-tax revenues—		
Revenues from fines—		
Fines and forfeitures	4,683,356	7,425,776
Port seizures	8,409,877	11,339,130
Investigation services seizures	604,259	1,774,655
Duty free shops	5,168,177	5,011,014
Customs seizures	(40,152)	(39,379)
	18,825,517	25,511,196
Miscellaneous—		
Recovery of employee benefits	22,406,000	22,777,999
Other	3,040,810	...
	25,446,810	22,777,999
	44,272,327	48,289,195
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	4,894,217	1,852,021
Adjustments to prior year's payables	2,270,897	3,881,198
	7,165,114	5,733,219
Total non-tax revenues	154,974,804	137,887,943
Total Ministry	139,356,782,984	128,221,268,216

(1) Under Part 1 of the *Excise Tax Act*, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

SECTION 4

1999-2000

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and
Telecommunications Commission
National Archives of Canada
National Arts Centre Corporation
National Battlefields Commission
National Capital Commission
National Film Board
National Gallery of Canada
National Library
National Museum of Science and Technology
Parks Canada Agency
Public Service Commission
Status of Women—Office of the Co-ordinator

CONTENTS

	<i>Page</i>
Program objective and business line description	4.2
Ministry summary	4.8
Programs by business line	4.16
Transfer payments	4.19
Details of spendable amounts	4.25
Revenues	4.26

<p>Department</p> <p><i>Corporate management</i></p> <p>Objective</p> <p>Corporate management provides strategic advice, services and products associated with: strategic planning and policy coordination; financial management; human resources management; information management; communications and public affairs; corporate reviews; administrative support; and regional program delivery support. In addition, it promotes Canadian Heritage activities through coordination with portfolio agencies, active exchanges with central agencies, other government departments, the provinces, territories and the international community. It also coordinates Canada's participation in international expositions.</p>	<p>Business Line Description</p> <p><i>Cultural development and heritage</i></p> <p>Cultural development and heritage helps create an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop thereby ensuring the availability of, and access to, Canadian arts, heritage, broadcasting products and services. This is achieved through a broad mix of activities and programs, instruments and institutions, including international agreements, cultural agencies, special operating agencies, legislation and regulations.</p>
<p><i>Canadian identity</i></p> <p>Canadians share an identity based on common values and characteristics. Drawing strength from their diversity of languages, cultural heritage, ethnic origins and regional ties, their vision of Canada is one where everyone contributes to build a proud cohesive society.</p>	<p>Canadian identity fosters knowledge and appreciation of Canadian institutions and achievements, Canadian symbols and the values they represent, the linguistic duality, the multicultural character and the contribution of Aboriginal peoples. It promotes civic participation and voluntarism, social justice, mutual understanding, human rights, the learning of both official languages, excellence in sport and recognition for Canadian athletes, and the commemoration of national events as means of taking part in strengthening and celebrating Canada.</p>
<p>Canada Council</p> <p>Objective</p> <p>To foster and promote the study and enjoyment of, and production of works in the arts and to coordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad, apart from political questions and assistance to developing countries.</p>	<p>Canadian Museum of Nature</p> <p>Objective</p> <p>To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.</p>
<p>Canadian Broadcasting Corporation</p> <p>Objective</p> <p>To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and be primarily Canadian in content and character.</p>	<p>Canadian Radio-television and Telecommunications Commission</p> <p>Objective</p> <p>To regulate and supervise all aspects of the Canadian broadcasting system with a view to implementing the broadcasting policy set out in the <i>Broadcasting Act</i>, and to regulate telecommunications in Canada with a view to implementing the policy set out in the <i>Telecommunications Act</i>.</p>
<p>Canadian Film Development Corporation</p> <p>Objective</p> <p>To foster and promote the development of feature film and television industries in Canada.</p>	<p>Canadian Museum of Civilization</p> <p>Objective</p> <p>To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.</p>

Business Line Description

Canada's voices

Canada's voices' business line ensures diverse Canadian content and that an appropriate mix of foreign programs is made available to consumers. The CRTC creates and develops policies and regulations to ensure the availability of these programs; to encourage the creation and promotion of Canadian content; to ensure appropriate distribution for Canadian and foreign services; to support the distinctive role of public broadcasting; to support, where appropriate self-regulation to respond to social issues, and to develop a comprehensive international strategy.

This business line includes activities related to the provision of specific expertise in the evaluation and development of policy and regulations; by evaluating, analyzing and processing all applications received by the Commission and by monitoring the Canadian broadcasting system and ensuring compliance with statutes, conditions of licence and regulations. This business line includes, for the most part, the broadcasting sector, and at this point, some activities in the telecommunications sector concerning the analysis of issues related to access and to delivery of content. The lead for this business line is the Executive Director of Broadcasting.

Choices for Canadians

Choices for Canadians' business line ensures a broad range of communications services, and that affordable communications services will be provided to Canadians, through competitive industries. This will be achieved mainly through the establishment of a regulatory and supervisory framework, that will foster competition for the delivery of these services; rely more on market forces to provide fair and sustainable competition; monitor competition and regulate when

market forces are not achieving public interest objectives; support convergence where appropriate and effective; foster new and diverse forms of content, packaging and delivery; and balance investment with diversity of choice through Canadian ownership and control policies.

The activities include the provision of specific expertise in the evaluation and development of policy and regulations, by evaluating, analyzing and processing all applications received by the Commission and advising the commission on all matters related to telecommunications carrier regulations, and to broadcasting distribution. This business line includes the telecommunications sector, and in the broadcasting sector, some activities related to broadcasting distribution. The lead for this business line is the Executive Director of Telecommunications.

National Archives of Canada

Objective

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and providing access to private and public records of national significance, and serving as the permanent repository of records of federal government institutions and of ministerial records;
- by facilitating the management of records of federal government institutions and of ministerial records; and
- by exercising shared leadership in supporting and developing the Canadian and international archival community.

Business Line Description

Acquisition and holdings management

Acquire, control and preserve federal government records of long-term historical value and records from the private sector which document the development of Canada and are of enduring value.

Management of government information

Review, assess, monitor and process records retention and disposal authorities for federal institutions; assist them in managing their information; and secure, retrieve and dispose of records that remain under the control of government institutions.

Services, awareness and assistance

Facilitate access to the holdings of the National Archives, provide Canadians with information about the National Archives, its holdings and services and encourage and assist archives, archival activities and the Canadian archival community.

Corporate services

Provide strategic planning, policy coordination and review services to the National Archives; provide human, financial, security, materiel and accommodation services to the National Archives and the National Library of Canada, including the delivery of new accommodation for the National Archives; and provide information management and technology services to the National Archives.

National Arts Centre Corporation

Objective

To promote the development of the performing arts.

National Battlefields Commission

Objective

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

Business Line Description

Conservation and development

The actions of the Commission are grouped in only one business line designated "Conservation and development" which is subdivided into three service lines:

- conservation, comprising the following units:
 - maintenance, which sees to maintenance of the site, its furnishings, buildings, and infrastructure; provides for a safe and stable environment; minimizes wear and tear and deterioration; and slows down or prevents damage;
 - landscaping, which is responsible for landscaping, horticultural and aboriginal activities;
 - surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties;
- development, comprising the following units:
 - visitor reception and information, which is responsible for reception of visitors, park users, and organizations that hold activities on the site, and also handles information to the public and reservations;
 - educational interpretation, which is responsible for educational interpretative activities for the

school and playground clientele and the public at large;

- communications, which is responsible for promoting activities and services and ensuring the visibility of the Commission and the federal government;
- administration, which includes management, and administrative and financial services.

National Capital Commission

Objective

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

National Film Board

Objective

To produce and distribute films for Canadian audiences and foreign markets, to enhance knowledge of Canadian social and cultural realities and, by so doing, to contribute to the development of a flourishing film industry.

Business Line Description

National Film Board operations

The main activity of the Board is divided into five basic functions to achieve its objective:

- Programming includes development, production and marketing of films and other visual material for Canadian audiences and foreign markets.
- Distribution provides the Canadian public with maximum access to NFB productions as well as to a selection of films produced by other Canadian organizations and to films sponsored by government departments, through the agreements signed with public institutions.
- Technical research initiates and develops projects to advance the art and technology of cinematography.
- Training applies solely to training in filmmaking skills.
- Administration includes executive management and the provision of personnel, finance and general administration services.

National Gallery of Canada

Objective

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada, and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objective

To enable Canadians to know their country and themselves through their published heritage and to provide an effective gateway to national and international sources of information.

Business Line Description

Canadiana collections and access services

Build and preserve a comprehensive collection of published Canadiana to serve as an information and cultural resource for Canadians both now and in the future; build a bibliographic database to serve as a comprehensive record of Canadian publishing output, to facilitate access to the collection, and to assist libraries, the book trade and other information providers in identifying, acquiring and making available Canadiana materials; provide reference, research and referral services to Canadians and to Canadian libraries based on the Library's Canadiana collection, several collections of wider scope supporting Canadian studies and staff expertise – all of which ensure a wide range of client services that are integral to the Library's support of the study of Canada; sponsor exhibitions, readings, lectures, concerts and other events in order to provide Canadians with opportunities to explore, understand and appreciate their cultural heritage.

Library networking

Facilitate public access to information on National Library's holdings as well as the holdings of other libraries in Canada; work with libraries throughout Canada to develop and implement appropriate policies, procedures, standards, products and systems to support resource sharing among libraries; coordinate cooperative library services among the departments and agencies of the federal government and provide strategic policy and professional support for library development and coordination in Canada and at the international level.

Corporate and branch administration

Provide support for the Office of the National Librarian, corporate policy and strategic planning, internal audit, program evaluation, information resource management, office systems, corporate communications and

branch administration. Administrative services, accommodation services, personnel and financial services operate as a common service for both the National Library and the National Archives of Canada.

National Museum of Science and Technology

Objective

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

Parks Canada Agency

Objective

To provide, for the use and enjoyment of Canadians, a system of national parks, national historic sites and related protected areas and to manage these places in a manner that leaves them unimpaired for future generations.

Business Line Description

Stewardship of national heritage places

- Identifying and establishing national heritage places.
- Managing and protecting the natural and cultural resources in Canada's heritage places, while respecting the obligations in aboriginal treaties and new park agreements.
- Collaborating with national and international stakeholders in fostering and advocating heritage protection and presentation.
- Communicating the key messages of national significance by providing educational opportunities.

Use and enjoyment by Canadians

- Providing appropriate quality recreation opportunities, products and services.
- Practising appropriate marketing and building mutually beneficial relations with key client groups.
- Developing close cooperative relations with clients and stakeholders.
- Engaging Canadians to participate and be involved as volunteers and active supporters.
- Creating opportunities for shared stewardship of national heritage places.
- Raising awareness of ecological and commemorative benefits and values.

Corporate services

- Developing and implementing procedures, systems tools and innovative management practices in financial and people management to allow for effective and efficient management of the Parks Canada Agency.
- Preparing analysis and reports to support decision making.
- Preparing documentation and submissions for central agencies and Parliament.

Public Service Commission

Objective

The corporate level strategic objectives of the Public Service Commission (PSC) are within its legislative mandate to assist in providing Canadians with:

- a highly competent, non-partisans, professional Public Service appointed on the basis of merit;
- a representative Public Service workforce;

- a Public Service which understands and is able to apply democratic, ethical, and professional values;
- a Public Service which builds on its competencies through development and continuous learning;
- the recognition and sustaining of a non-partisan Public Service as a cornerstone of the governance system; and
- a PSC which is an independent champion and steward of the principles of a professional Public Service, in the public interest.

Business Line Description

Resourcing

The Resourcing business line encompasses activities in support of delegated and non-delegated staffing. These activities are program development, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment and promotion, and diversity and employment equity initiatives. The business line also includes resourcing, exchanges and development programs for the Executive Group.

In addition, the business line is responsible for the delivery of the employment equity initiatives and corporate development programs on behalf of Treasury Board.

Learning

The Learning business line is composed of two main service lines: language training and professional development for non-executives.

Language training assesses the potential for success of employees who are eligible for language training; provides mandatory and discretionary language training in both official languages and related orientation,

and language training services. It provides for the development and design of second-language courses and tools to meet the job-related linguistic requirements of departments and a range of advisory, informational and coordinating services related to language training.

The PSC provides a range of learning products and services to key communities such as policy analysts, middle-management and supervisors, human resources specialists, comptrollership, communications analysts and others. The emphasis is on corporate learning messages (such as the machinery of government and values and ethics) and on products unique to government learning, not on work specific training which is the responsibility of departments. The PSC provides training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands.

As the PSC repositions, its focus on learning will shift to a more strategic use of resources, concentrating on the design and development of new learning products and services, which respond to the strategic directions of the Treasury Board Secretariat Advisory Committee (TBSAC), and a second order governance structure, the Learning Advisory Panels for each strategic professional community.

Recourse

The Recourse business line hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations on matters such as appointment and promotion. Recourse is also responsible for the investigation of complaints and irregularities in the resourcing process that are not subject to appeal, for the investigation of complaints of harassment in the workplace and for conciliating settlements where complaints are upheld. Training, advice and assistance are also provided to departments, unions, other organizations, and individuals.

Policy, research and outreach

This business line provides the capacity to measure, report, provide advice, and deliver policy in areas within the PSC's mandate. Services related to this business line will be delivered through the Policy, Research and Communications Branch.

This business line will support the medium and long-term positioning of the PSC through: strategic analysis and research, environmental scanning, and liaison with stakeholders, especially on issues related to the PSC's role as independent champion and steward of a professional, non-partisan, and representative public service, and key public administration values.

In support of this role, the business line will also enhance and coordinate the knowledge base of the PSC. The activities of the business will supply strategic information to the Commission and ultimately to Parliament (via the PSC's annual report) through the monitoring, assessment and review of PSC programs and policies and through the monitoring of the health of the Public Service in the areas related to the PSC's mandate.

Functions related to outreach, such as reporting to Parliament, the Government and its central agency advisors on PSC matters at a strategic level, liaison and information sharing between provincial, federal, and international policy actors in areas related to the mandate and delegated responsibilities of the Public Service Commission, will be carried out through the Policy, research and outreach business line.

Corporate services

The Corporate services business line includes the activities of the President and Commissioners: management systems and policies; finance, human resources management, informatics, internal audit and internal evaluation and other administrative and support services.

Objective

To promote equality of women in all spheres of Canadian life.

Business Line Description

Promoting gender equality

To promote gender equality and the full participation of women in the economic, social, cultural and political life of the country; the promotion of the advancement of women in collaboration with federal government departments and agencies, local, provincial, and territorial governments, non-governmental organizations, industry and educational and health authorities; the provision of grants to support projects and the core operations of women's and other voluntary organizations working toward the equality of women, the provision of technical information and support to the public, client groups and organizations to increase awareness of and facilitate action at local, regional and national levels to advance women's equality; and the funding of independent research on public policies that affect women and their advancement toward equality, and collaboration with other countries and multinational organizations to advance public policy on gender equality.

Ministry Summary

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments and Supplementary Estimates	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	124,732,000	...	...	124,732,000	1				
...	...	23,157,750	...	23,157,750	1a				
...	...	10,198,750	...	10,198,750	1b				
...	...	8,256,768	...	8,256,768					
...	...	1,644,858	...	1,644,858					
...	...	2,976,876	...	2,976,876					
...	124,732,000	33,356,500	12,878,502	170,967,002		165,347,103	5,619,899	...	133,316,261
...	546,469,478	...	...	546,469,478	5				
...	...	116,459,253	...	116,459,253	5a				
...	...	1	...	1	5b				
...	...	47,300,000	...	47,300,000					
...	...	(8,256,768)	...	(8,256,768)					
...	546,469,478	116,459,254	39,043,232	701,971,964		701,828,866	143,098	...	566,534,679
...	47,300,000	...	...	47,300,000	10				
...	...	(47,300,000)	...	(47,300,000)					
...	47,300,000	...	(47,300,000)	...		...	...	...	47,300,000
...	930,000	...	44,011	974,011	(S)	974,011	...	...	963,488
...	458,000	...	63,777	521,777	(S)	521,777	...	...	532,185
...	182,000	...	(34,317)	147,683	(S)	147,683	...	...	138,261
...	48,900	...	1,816	50,716	(S)	50,716	...	...	53,595
...	12,376,000	...	1,896,000	14,272,000	(S)	14,272,000	...	...	13,195,000
24,010	...	...	20,985	44,995	(S)	12,854	11,156	20,985	90,445
...	...	8,500,000	...	8,500,000	(S)	2,825,570	5,674,430	...	...
...	...	...	7,539	7,539	(S)	7,539	...	...	3,555
24,010	732,496,378	158,315,754	6,621,545	897,457,687	Total budgetary	885,988,119	11,448,583	20,985	762,127,469

Ministry Summary—Continued

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$								
...	...	...	552,508	...	552,508	45b	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	...	76,931	76,931	76,931		Transfer from: TB Vote 5 ⁽¹⁾				
...	...	...	...	434,000	434,000		TB Vote 15 ⁽¹⁾				
...	46,281,000	552,508	510,931	510,931	47,344,439		Total—Vote 45	47,344,439	...	...	45,877,549
...	46,281,000	552,508	510,931	510,931	47,344,439		Total Program—Budgetary	47,344,439	...	...	45,877,549
Canadian Museum of Nature											
...	20,537,000	...	...	...	20,537,000	50	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	494,000	...	...	494,000	50a	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	153,000	...	...	153,000	50b	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	...	26,911	26,911	26,911		Transfer from: TB Vote 5 ⁽¹⁾				
...	...	...	446,955	446,955	446,955		TB Vote 15 ⁽¹⁾				
...	20,537,000	647,000	473,866	473,866	21,657,866		Total—Vote 50	21,657,866	...	...	20,848,127
...	20,537,000	647,000	473,866	473,866	21,657,866		Total Program—Budgetary	21,657,866	...	...	20,848,127
Canadian Radio-television and Telecommunications Commission											
...	1,500,000	...	...	...	1,500,000	55	Program expenditures				
...	...	...	647,380	647,380	647,380		Transfer from: TB Vote 5 ⁽¹⁾				
...	...	...	...	170,000	170,000		TB Vote 10 ⁽¹⁾				
...	...	...	965,285	965,285	965,285		TB Vote 15 ⁽¹⁾				
...	1,500,000	...	1,782,665	1,782,665	3,282,665		Total—Vote 55				
...	4,442,000	...	681,000	681,000	5,123,000	(S)	Contributions to employee benefit plans	3,124,969	157,696	...	2,731,583
2,119	...	...	4,437	4,437	6,556	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,123,000	...	...	4,803,000
2,119	5,942,000	...	2,468,102	2,468,102	8,412,221		Total Program—Budgetary	8,247,969	159,815	4,437	7,534,583

Ministry Summary—Continued

Ministry Summary — <i>Continued</i>									
Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use					
\$	\$	\$	\$	\$			\$	\$	\$
...	45,350,000	...	80a	Payment to the National Capital Commission for capital expenditures			
...	...	8,749,000	45,350,000	...		Total—Vote 80	54,099,000	...	33,009,000
...	...	13,260,000	...	...	85	Payment to the National Capital Commission for grants and contributions			
...	(22)		Adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>			
...	...	13,260,000	...	(22)		Total—Vote 85	13,260,000	(22)	14,580,000
...	...	61,182,000	45,850,000	368,978		Total Program—Budgetary	107,401,000	(22)	91,623,126
National Film Board									
...	...	59,170,000	...	...	90	National Film Board Revolving Fund—Operating loss			
...	2,430,490	...	90a	National Film Board Revolving Fund—Operating loss			
...	386,000		Transfer from TB Vote 15 ⁽¹⁾			
...	...	59,170,000	2,430,490	386,000		Total—Vote 90	59,393,518	2,592,972	56,692,588
13,840,800	375,000	...	(375,000)	...	(S)	National Film Board Revolving Fund			
...	985,154	...		Decrease in the net book value of fixed assets			
13,840,800	375,000	...	610,154	14,825,954		Total	624,109	...	35,982
13,840,800	59,545,000	2,430,490	996,154	76,812,444		Total Program—Budgetary	60,017,627	2,592,972	56,728,570
National Gallery of Canada									
...	...	29,535,000	...	...	95	Payments to the National Gallery of Canada for operating and capital expenditures			
...	3,418,000	...	95b	Payments to the National Gallery of Canada for operating and capital expenditures			
...	61,681	...		Transfer from: TB Vote 5 ⁽¹⁾			
...	258,000	...		TB Vote 15 ⁽¹⁾			
...	...	29,535,000	3,418,000	319,681		Total—Vote 95	33,272,681	...	31,113,362

...	3,000,000	...	...	3,000,000	...	...	3,000,000	...	...	3,000,000
...	32,555,000	3,418,000	319,681	36,272,681	100	Payment to the National Gallery of Canada for the purchase of objects for the collection	Total Program—Budgetary	36,272,681	...	34,113,362
National Library										
...	27,008,000	...	...	27,008,000	105	Program expenditures	Transfer from: TB Vote 5 ⁽¹⁾ TB Vote 15 ⁽¹⁾
...	...	...	91,735	91,735						
...	...	...	2,534,383	2,534,383						
...	27,008,000	...	2,626,118	29,634,118						
...	3,407,000	...	522,000	3,929,000	(S)	Total—Vote 105	Contributions to employee benefit plans	29,549,429	84,689	30,282,860
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	3,929,000	...	3,681,000
447	...	...	10,914	11,361				7,572	...	14,467
447	30,415,000	...	3,159,032	33,574,479		Total Program—Budgetary		33,486,001	84,689	33,978,327
National Museum of Science and Technology										
...	19,677,000	...	...	19,677,000	110	Payments to the National Museum of Science and Technology for operating and capital expenditures		...	...	...
...	...	400,000	...	400,000	110a	Payments to the National Museum of Science and Technology for operating and capital expenditures		...	...	...
...	...	...	56,575	56,575		Transfer from: TB Vote 5 ⁽¹⁾ TB Vote 15 ⁽¹⁾	
...	...	...	187,000	187,000				...	3,789	14,467
...	19,677,000	400,000	243,575	20,320,575		Total—Vote 110		20,301,000	19,575	19,627,486
...	19,677,000	400,000	243,575	20,320,575		Total Program—Budgetary		20,301,000	19,575	19,627,486
Parks Canada Agency ⁽²⁾										
...	245,857,000	...	...	245,857,000	115	Program expenditures		...	...	...
...	...	15,677,250	...	15,677,250	115a	Program expenditures	Transfer of \$2,000,000 from Canadian Heritage	...	...	...
...	...	6,617,600	...	6,617,600	115b	Vote 120		...	...	...
...	...	...	2,000,000	2,000,000		Transfer from: Vote 120		...	...	...
...	...	...	6,555,755	6,555,755		TB Vote 5 ⁽¹⁾	
...	...	...	1,110,000	1,110,000		TB Vote 10 ⁽¹⁾	
...	...	...	14,183,663	14,183,663		TB Vote 15 ⁽¹⁾	
...	245,857,000	22,294,850	23,849,418	292,001,268		Total—Vote 115		274,064,140	573,698	321,657,270
...	14,000,000	...	...	14,000,000	120	Payments to the New Parks and Historic Sites Account		...	...	...
...	...	...	(2,000,000)	(2,000,000)		Transfer to Vote 115		...	...	...
...	14,000,000	...	(2,000,000)	12,000,000		Total—Vote 120		12,000,000	...	...
...	58,074,000	...	9,646,164	67,720,164	(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>		67,718,755	1,409	...

Ministry Summary—Concluded

Source of authorities						Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$	\$				\$	\$	\$		\$		
1,830,621	1,830,621	(473,000)	...	473,000	1,830,621	(S)	Parks Canada Agency Enterprise Units Revolving Fund	(36,148)	...	1,866,769	186,679		
6,783,373	416,000	...	...	(416,000)	6,783,373	(S)	Parks Canada Agency Townsites Revolving Fund	411,645	...	6,371,728	2,493,785
...	29,375,000	...	...	4,501,000	33,876,000	(S)	Contributions to employee benefit plans	33,876,000	...	...	29,359,000
250,990	...	...	...	134,075	385,065	(S)	Spending of proceeds from the disposal of surplus Crown assets	385,065	...	...	...
8,864,984	347,249,000	22,294,850	36,187,657	414,596,491			Total Program—Budgetary	388,419,457	573,698	25,603,336	353,696,734		
...	93,735,000	...	...	...	93,735,000	125	Public Service Commission				
...	...	4,497,500	...	...	4,497,500	125a	Program expenditures				
...	...	597,962	...	...	597,962	125b	Program expenditures				
...	...	...	5,904,962	...	5,904,962		Transfer from: TB Vote 10 ⁽¹⁾				
...	...	...	3,014,246	...	3,014,246		TB Vote 15 ⁽¹⁾				
...	93,735,000	5,095,462	8,919,208	...	107,749,670		Total—Vote 125	104,960,461	2,789,209	...	97,455,471		
...	13,219,000	...	2,025,000	...	15,244,000	(S)	Contributions to employee benefit plans	15,244,000	...	...	13,993,000
7,036,936	...	...	...	...	7,036,936	(S)	Staff Development and Training Revolving Fund	(640,025)	...	7,676,961	(204,456)
...	...	...	...	52,360	52,360	(S)	Spending of proceeds from the disposal of surplus Crown assets	52,360	...	...	14,160
7,036,936	106,954,000	5,095,462	10,996,568	...	130,082,966		Total Program—Budgetary	119,616,796	2,789,209	7,676,961	111,258,175		
...	7,769,000	...	...	...	7,769,000	130	Status of Women—Office of the Co-ordinator				
...	...	732,950	...	...	732,950	130a	Operating expenditures				
...	...	3,044,000	...	...	3,044,000	130b	Operating expenditures				
...	...	...	241,905	...	241,905		Transfer from TB Vote 15 ⁽¹⁾				
...	7,769,000	3,776,950	241,905	...	11,787,855		Total—Vote 130	11,414,142	373,713	...	8,249,087		
...	8,250,000	...	...	...	8,250,000	135	Grants	8,250,000	...	...	8,250,000
...	1,032,000	...	158,000	...	1,190,000	(S)	Contributions to employee benefit plans	1,190,000	...	...	1,125,000

283	...	...	427	710	(S)	Spending of proceeds from the disposal of surplus Crown assets	710	...	...	...
283	17,051,000	3,776,950	400,332	21,228,565		Total Program—Budgetary	20,854,852	373,713	...	17,624,087
29,793,135	2,654,076,378	249,502,879	66,606,871	2,999,979,263		Total Ministry—Budgetary	2,908,926,977	43,515,933	47,536,353	2,722,413,363
...	10,000	...	...	10,000		Non-budgetary	...	10,000	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 6—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.
(2) Formerly Parks Canada Program

Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cultural development and heritage—												
Budgetary	47,625,810	39,410,558	...	...	260,538,464	260,537,542	3,998,000	3,392,442	...	304,166,274	296,555,658	...
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Canadian identity	54,492,122	51,966,786	...	...	442,102,960	441,960,784	...	...	...	496,595,082	493,927,570	...
Corporate management	96,696,331	95,504,891	...	...	...	...	...	...	...	96,696,331	95,504,891	...
Sub-total—												
Budgetary	198,814,263	186,882,235	...	...	702,641,424	702,498,326	3,998,000	3,392,442	...	897,457,687	885,988,119	...
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Revenues netted against expenditures	(3,998,000)	(3,392,442)	...	...	...	...	(3,998,000)	(3,392,442)	...	...	...	...
Total Department—												
Budgetary	194,816,263	183,489,793	...	...	702,641,424	702,498,326	...	...	...	897,457,687	885,988,119	...
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Canada Council—												
Budgetary	116,584,000	116,583,500	...	...	...	...	...	...	...	116,584,000	116,583,500	...
Canadian Broadcasting Corporation—												
Budgetary	764,715,000	764,714,999	139,166,001	114,472,001	...	...	...	...	...	903,881,001	879,187,000	...
Canadian Film Development Corporation—												
Budgetary	78,900,000	78,993,375	...	...	...	...	...	...	...	78,900,000	78,993,375	...
Canadian Museum of Civilization—												
Budgetary	47,344,439	47,344,439	...	...	...	...	...	...	...	47,344,439	47,344,439	...
Canadian Museum of Nature—												
Budgetary	21,657,866	21,657,866	...	...	...	...	...	...	...	21,657,866	21,657,866	...
Canadian Radio-television and Telecommunications Commission												
Canada's voices	20,126,900	20,037,450	...	...	...	...	16,299,000	16,299,000	...	3,827,900	3,738,450	...
Choices for Canadians	17,606,321	17,531,519	...	...	...	...	13,022,000	13,022,000	...	4,584,321	4,509,519	...
Sub-total	37,733,221	37,568,969	...	...	...	...	29,321,000	29,321,000	...	8,412,221	8,247,969	...
Revenues netted against expenditures	(29,321,000)	(29,321,000)	...	...	...	...	(29,321,000)	(29,321,000)	...	...	...	...
Total Program—Budgetary	8,412,221	8,247,969	...	...	...	...	...	...	...	8,412,221	8,247,969	...

National Archives of Canada										
Acquisition and holdings management	14,699,980	14,523,559	...	...	...	...	...	...	...	14,523,559
Management of government information	7,441,664	7,009,097	...	...	...	...	...	...	...	7,009,097
Services, awareness and assistance	9,253,980	9,147,953	...	...	...	...	...	...	...	10,912,732
Corporate services	16,610,607	17,006,405	...	...	...	...	...	...	...	17,006,405
Total Program—Budgetary	48,006,231	47,687,014	...	...	1,765,000	1,764,779	...	...	...	49,771,231
National Arts Centre Corporation—Budgetary	24,915,000	24,915,000	...	...	...	...	...	...	...	24,915,000
National Battlefields Commission										
Conservation and development	10,661,639	10,083,502	105,000	105,000	...	...	...	...	...	10,188,502
Total Program—Budgetary	10,661,639	10,083,502	105,000	105,000	...	...	...	...	...	10,188,502
National Capital Commission—Budgetary	107,400,978	107,401,000	...	...	...	...	...	...	...	107,401,000
National Film Board										
National Film Board operations	85,382,607	66,469,532	...	...	329,837	329,837	8,900,000	6,781,742	...	60,017,627
Revenues netted against expenditures	(8,900,000)	(6,781,742)	...	...	...	...	(8,900,000)	(6,781,742)	...	...
Total Program—Budgetary	76,482,607	59,687,790	...	...	329,837	329,837	...	...	...	60,017,627
National Gallery of Canada—Budgetary	36,272,681	36,272,681	...	...	...	...	...	...	...	36,272,681
National Library										
Canadiana collections and access services	15,320,440	15,668,620	...	...	25,059	25,059	...	...	...	15,693,679
Library networking	10,352,841	11,178,201	...	...	11,000	11,000	...	...	...	10,363,841
Corporate and branch administration	7,865,139	6,603,121	...	...	...	...	...	...	...	7,865,139
Total Program—Budgetary	33,538,420	33,449,942	...	...	36,059	36,059	...	...	...	33,574,479
National Museum of Science and Technology—Budgetary	20,320,575	20,301,000	...	...	...	...	...	...	...	20,320,575
			...	...	...	...	...	...	...	20,301,000

Programs by Business Line—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use
Parks Canada Agency ⁽¹⁾	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sewardship of national heritage places	137,731,830	131,668,700	23,422,500	23,237,500	3,928,300	3,928,300	3,928,300	...	...	...	...	...	...	...	165,082,630	158,834,500	...	...
Use and enjoyment by Canadians	138,989,389	124,649,381	16,946,700	15,955,783	376,800	376,800	376,800	14,008,402	14,008,402	...	...	...	...	...	141,183,889	126,973,562	...	...
Corporate services	104,129,647	98,889,370	3,952,700	3,474,400	247,625	247,625	247,625	...	...	...	...	...	...	...	108,329,972	102,611,395	...	...
Sub-total	380,850,866	355,207,451	44,321,900	42,667,683	4,552,725	4,552,725	4,552,725	15,129,000	14,008,402	...	...	...	...	...	414,596,491	388,419,457	...	...
Revenues netted against expenditures	(15,129,000)	(14,008,402)	...	...	...	...	...	(15,129,000)	(14,008,402)	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	365,721,866	341,199,049	44,321,900	42,667,683	4,552,725	4,552,725	4,552,725	...	...	...	...	...	...	...	414,596,491	388,419,457	...	...
Public Service Commission																		
Resourcing	60,421,818	58,324,759	...	...	...	...	...	...	...	...	...	...	...	...	60,421,818	58,324,759	...	...
Learning	34,606,063	29,821,767	...	...	...	...	...	8,546,000	10,455,291	...	...	...	...	...	26,060,063	19,366,476	...	...
Resource	5,519,053	5,732,492	...	...	...	...	...	...	...	...	...	...	...	...	5,519,053	5,732,492	...	...
Policy, research and outreach	12,490,487	10,715,924	...	...	...	...	...	...	...	...	...	...	...	...	12,490,487	10,715,924	...	...
Corporate services	25,591,545	25,477,145	...	...	...	...	...	...	...	...	...	...	...	...	25,591,545	25,477,145	...	...
Sub-total	138,628,966	130,072,087	...	...	...	...	...	8,546,000	10,455,291	...	...	...	...	...	130,082,966	119,616,796	...	...
Revenues netted against expenditures	(8,546,000)	(10,455,291)	...	...	...	...	...	(8,546,000)	(10,455,291)	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	130,082,966	119,616,796	...	...	...	...	...	...	...	...	...	...	...	...	130,082,966	119,616,796	...	...
Status of Women—Office of the Co-ordinator																		
Promoting gender equality	12,978,565	12,604,852	...	...	8,250,000	8,250,000	8,250,000	...	...	...	...	...	...	...	21,228,565	20,854,852	...	...
Total Program—Budgetary	12,978,565	12,604,852	...	...	8,250,000	8,250,000	8,250,000	...	...	...	...	...	...	...	21,228,565	20,854,852	...	...
Total Ministry—Budgetary	2,098,811,317	2,034,250,567	183,592,901	157,244,684	717,575,045	717,431,726	717,431,726	...	...	...	...	...	...	...	2,999,979,263	2,908,926,977	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,000	10,000	...	...

(1) Formerly Parks Canada Program

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$			\$	\$	\$	\$
...	1,163,680	...	...	1,163,680	1,163,600	80	...	1,163,680
...	5,662,250	2,737,750	(2,498,234)	5,901,766	5,901,214	552	...	5,271,146
...	...	(900,000)	44,300,000	43,400,000	43,400,000	...	...	...
...	6,825,930	1,837,750	41,801,766	50,465,446	50,464,814	632	...	6,434,826
Canadian identity								
...	29,083,842	18,000,000	(5,913,111)	41,170,731	41,133,664	37,067	...	26,977,970
...	8,819,800	...	(13,426)	8,806,374	8,800,981	5,393	...	7,083,400
...	16,233,224	50,000	(5,680,802)	10,602,422	10,592,354	10,068	...	12,580,858
...	22,800	...	6,000	28,800	28,800	...	...	22,800
...	13,680	...	6,000	19,680	19,680	...	...	13,680
...	15,200	...	6,000	21,200	21,200	...	...	15,200
...	22,800	...	6,000	28,800	28,800	...	...	22,800
...	19,000	...	6,000	25,000	25,000	...	...	19,000
...	19,000	...	6,000	25,000	25,000	...	...	19,000
...	19,000	...	6,000	25,000	25,000	...	...	19,000
...	22,800	1	5,999	28,800	28,800	...	...	22,800

Transfer Payments—Continued

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	
	\$	\$	\$						\$	\$
...	5,701,560	...	(1,877,622)	3,823,938	Grants to aboriginal friendship centres, associations specifically representing aboriginal friendship centres, aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies	3,823,938	...	...	...	6,148,773
...	458,000	...	63,777	521,777	(S) Payments under <i>Lieutenant Governors Superannuation Act</i>	521,777	...	...	...	532,185
...	182,000	...	(34,317)	147,683	(S) Supplementary retirement benefits—Former Lieutenant Governors	147,683	...	...	...	138,261
...	60,670,706	18,050,001	(13,395,502)	65,325,205		65,272,677	52,528	...	...	53,653,727
...	67,496,636	19,887,751	28,406,264	115,790,651	Total—Grants	115,737,491	53,160	...	...	60,088,553
Contributions										
Cultural development and heritage										
Contributions to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:										
...	1,703,100	3,477,500	628,837	5,809,437	Contributions to Canadian museums to support their public programming activities	5,809,437	...	...	...	2,124,750
...	314,250	...	...	314,250	Contribution to the Canadian Museums Association	314,250	...	...	...	314,250
...	200,000	...	(200,000)	...	Contribution under the terms and conditions of the Canada-France Agreement in the areas of museums	...	...	...	...	...
Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:										
...	9,769,278	...	1,597,022	11,366,300	Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	11,366,012	288	...	...	8,692,596
...	1,125,000	...	...	1,125,000	Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,125,000	...	...	...	1,125,000
Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distribution:										
...	...	...	451,019	451,019	Contributions to the Canadian magazine publishing industry	451,019	...	...	...	...
...	31,643,742	...	(948,592)	30,695,150	Contributions for the Book publishing industry development program	30,695,150	...	...	...	30,846,457
...	3,900,000	...	5,000,000	8,900,000	Contributions for the Sound recording development program	8,900,000	...	...	...	8,900,000
...	5,750,000	...	...	5,750,000	Contributions for the Multimedia Investment Fund	5,750,000	...	...	...	5,750,000

...	1,600,000	...	(1,600,000)	...	...	Contributions for the establishment of loan loss reserve funds in support of cultural industries	...	...	1,000,000
...	4,600,000	3,400,000	729,673	...	8,729,673	Contributions in support of broadcasting distribution	...	...	5,600,000
...	1,300,000	...	1,100,000	...	2,400,000	Contributions in support of cultural industries training initiatives	...	...	1,300,000
...	99,550,000	...	...	...	99,550,000	Contributions to the Canadian Television Fund	...	...	99,550,000
...	20,520,000	...	...	...	20,520,000	Contributions in support of the provision of an international service by the CBC, by means of Radio Canada International	...	...	20,520,000
...	240,000	...	746,853	...	986,853	Contributions under the terms and conditions of federal/provincial agreements to support regional cultural development	...	...	986,853
...	390,000	...	...	...	390,000	Contributions to national service organizations in the areas of arts, culture, film and video and sound recording in support of services and special projects	...	...	390,000
...	7,209,000	1,871,503	2,300,592	...	11,381,095	Contributions for the National arts training program	...	...	7,488,751
...	...	...	1,704,241	...	1,704,241	Contributions under special authority	...	...	1,249,464
...	...	...	...	...	...	Items not required for the current year	...	...	3,544,500
...	189,814,370	8,749,003	11,509,645	210,073,018	210,072,728	290	...	...	199,393,826
Canadian identity									
...	169,841,716	49,000,000	(2,908,543)	215,933,173	215,933,173	...	...	...	177,646,494
...	9,714,320	8,422,500	7,217,555	25,354,375	25,354,375	...	...	...	15,536,216
...	15,927,410	8,900,000	1,874,895	26,702,305	26,702,246	59	...	...	17,790,883
...	186,640	...	2,134,794	2,321,434	2,321,433	1	...	...	2,393,841
...	35,423,386	18,500,000	(2,154,500)	51,768,886	51,745,592	23,294	...	...	35,600,547
...	32,865,000	...	2,606,407	35,471,407	35,468,113	3,294	...	...	34,889,356
...	9,300,000	...	(240,000)	9,060,000	9,010,000	50,000	...	...	8,038,879
...	16,540,000	3,000,000	(9,641,957)	9,898,043	9,885,043	13,000	...	...	14,819,263
...	289,798,472	87,822,500	(843,217)	376,777,755	376,688,107	89,648	...	...	307,273,979
...	479,412,842	96,571,503	10,666,428	586,850,773	586,760,835	89,938	...	...	506,667,805

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in		Adjustments and transfers	Used in the current year		Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	196,640,300	10,586,753	53,311,411	260,537,542	922	205,828,652
...	350,469,178	105,872,501	(14,238,719)	441,960,784	142,176	360,927,706
...	547,109,478	116,459,254	39,072,692	702,498,326	143,098	566,756,358
Department Summary by Business Line						
Cultural development and heritage						
Canadian identity						
Total Department						
National Archives of Canada						
Grants						
Services, awareness and assistance						
...	600,000	...	...	600,000	...	600,000
...	25,000	...	...	25,000	...	25,000
...	625,000	...	...	625,000	...	625,000
Contributions						
Services, awareness and assistance						
Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services						
...	640,000	...	...	673,790	(33,790)	673,905
Canadian archival community in support of projects relating to the conservation of archival records, conservation research, and conservation training and information						
...	500,000	...	...	465,989	34,011	465,989
...	1,140,000	...	...	1,139,779	221	1,139,894
...	1,765,000	...	...	1,764,779	221	1,764,894
National Film Board						
Grants						
National Film Board operations						
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees						
...	12,000	...	...	7,000	5,000	6,000
Contributions						
National Film Board operations						
To support non-profit organizations engaged in film training programs and to participate in the promotion of Canadian cinematography						
...	307,000	...	10,837	322,837	(5,000)	322,792
...	319,000	...	10,837	329,837	...	328,792

National Library					
Grants					
...	40,000	...	(14,941)	25,059	...
Canadian collections and access services					
International Serials Data System					
...	...	...	...	...	23,218
Library networking					
International Federation of Library Associations and					
Institutions					
...	11,000	...	...	11,000	...
...	51,000	...	(14,941)	36,059	...
Total Program					
...	...	...	...	...	34,218
Parks Canada Agency ⁽¹⁾					
Grants					
Stewardship of national heritage places					
Grants in support of activities or projects related to national					
parks, national marine conservation areas, national historic					
sites and historic canals					
...	22,707	...	(7)	22,700	...
Grant to the Kakkivak Association for the purpose of establishing					
and administering a national parks economics opportunities					
...	...	3,000,000	...	3,000,000	...
fund in Nunavut					
...	...	200,000	...	200,000	...
Grant to the Kakkivak Association for the purpose of establishing					
the Nunavut National Parks Scholarship Trust Fund					
...
...	22,707	3,200,000	(7)	3,222,700	...
Total—Grants					
...	...	...	...	...	22,700
Contributions					
Stewardship of national heritage places					
Contributions in support of activities or projects related to					
national parks, national marine conservation areas, national					
historic sites and historic canals					
...	...	...	705,600	705,600	...
Items not required for the current year					
...	...	...	...	...	9,316,555
...	...	...	...	...	6,680,269
...
...	...	...	705,600	705,600	...
Total—Contributions					
...	...	...	...	...	15,996,824
Use and enjoyment by Canadians					
Contributions in support of activities or projects related to					
national parks, national marine conservation areas, national					
historic sites and historic canals					
...	189,226	...	187,574	376,800	...
Total—Contributions					
...	...	...	...	...	282,000
Corporate services					
Contributions in support of activities or projects related to					
national parks, national marine conservation areas, national					
historic sites and historic canals					
...	...	...	247,625	247,625	...
...
...	189,226	...	1,140,799	1,330,025	...
Total—Contributions					
...	...	...	...	...	16,278,824
Program Summary by Business Line					
Stewardship of national heritage places					
...	22,707	3,200,000	705,593	3,928,300	...
Use and enjoyment by Canadians					
...	189,226	...	187,574	376,800	...
...	...	...	247,625	247,625	...
Total Program					
...	211,933	3,200,000	1,140,792	4,552,725	...
...	...	...	...	...	16,301,524

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Adjustments and transfers	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Status of Women—Office of the Co-ordinator Grants							
...	8,250,000	...	8,250,000	...	8,250,000	...	8,250,000
...	8,250,000	...	8,250,000	...	8,250,000	...	8,250,000
...	557,706,411	119,659,254	717,575,045	40,209,380	717,431,726	143,319	593,435,786
Total Program				40,209,380	717,431,726	143,319	593,435,786
Total Ministry							

(S) Statutory transfer payment.

(1) Formerly Parks Canada Program

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Cultural development and heritage Museum and heritage services	2,550,000	1,843,212	1,905,421
Canadian audio-visual certification office	1,448,000	1,549,230	1,261,970
Total Department—Budgetary	3,998,000	3,392,442	3,167,391
Canadian Radio-television and Telecommunications Commission			
Budgetary (respendable revenues)			
Canada's voices	16,299,000	16,299,000	15,475,914
Choices for Canadians	13,022,000	13,022,000	13,855,086
Total Program—Budgetary	29,321,000	29,321,000	29,334,000
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations	1,650,000	482,407	826,060
Film production services	2,500,000	1,853,190	2,691,622
Print sales	4,750,000	3,432,997	2,136,736
Rentals, royalties and miscellaneous	...	1,013,148	1,201,654
Distribution services			
Total Program—Budgetary	8,900,000	6,781,742	6,856,092

(1) Formerly Parks Canada Program

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Parks Canada Agency ⁽¹⁾			
Budgetary (respendable revenues)			
Use and enjoyment by Canadians	...	...	12,156,778
Rentals, lands, buildings and concessions	...	...	29,304,389
Entrance fees	...	...	12,509,331
Camping and trailer permits	...	...	8,649,129
Other revenues	...	...	62,619,627
Parks Canada Enterprise Units Revolving Fund	5,062,000	5,271,122	4,577,581
Townships Revolving Fund	10,067,000	8,737,280	7,993,713
Total Program—Budgetary	15,129,000	14,008,402	75,190,921

**Learning
Staff Development and Training Revolving
Fund
Recoveries and service fees
Subsidy**

Total Program—Budgetary	8,546,000	10,455,291	9,053,516
Total Ministry—Budgetary	65,894,000	63,958,877	123,601,920

(1) Formerly Parks Canada Program

Revenues

Department	Current year	Previous year
	\$	\$
National Archives of Canada		
Tax revenues—		
Goods and services tax	5,241,751	4,927,092
Total tax revenues	5,241,751	4,927,092
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	494,648	721,905
Adjustments to prior year's payables	4,654	...
	499,302	721,905
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Sundries	20,985	1,954
	53,689,447	52,738,995
	98,876	150,031
	53,788,323	52,909,026
Total non-tax revenues	54,308,610	53,632,885
Total Department	59,550,361	58,559,977
Canadian Radio-television and Telecommunications Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	58,118	10,144
Adjustments to prior year's payables	281,235	...
	339,353	10,144
Privileges, licences and permits—		
Broadcasting licence fees	80,461,761	75,038,100
Telecommunications fees	4,580,991	4,301,803
	85,042,752	79,339,903
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues	4,437	2,119
	43,678	72,776
Total Program	85,430,220	79,424,942
National Archives of Canada		
Tax revenues—		
Goods and services tax	8,847	7,238
Total tax revenues	8,847	7,238
Non-tax revenues—		
Refunds of previous years' expenditures	40,106	73,169
Service fees—		
Receipts from photoduplication services	177,071	168,352
Proceeds from the disposal of surplus Crown assets	116,327	137,735
Miscellaneous non-tax revenues	7,915	62,173
Total non-tax revenues	341,419	441,429
Total Program	350,266	448,667
National Battlefields Commission		
Tax revenues—		
Goods and services tax	...	28,947
Total tax revenues	...	28,947
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	537	443
Miscellaneous non-tax revenues—		
Section 29.1 of the <i>Financial Administration Act</i>	993,292	787,898
Miscellaneous non-tax revenues	20,174	47,224
	1,013,466	835,122
Total non-tax revenues	1,014,003	835,565
Total Program	1,014,003	864,512
National Film Board		
Tax revenues—		
Goods and services tax	363,210	330,587
Total Program	363,210	330,587

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
National Library			Non-tax revenues—		
Tax revenues—			Refunds of previous years' expenditures—		
Goods and services tax	57,692	40,240	Refunds of previous years' expenditures	63,506	117,943
Total tax revenues	57,692	40,240	Adjustments to prior year's payables	115,111	626,037
Non-tax revenues—					
Refunds of previous years' expenditures	19,629	30,676	Service fees	178,617	743,980
Service fees—			Proceeds from the disposal of surplus Crown assets	532,992	725,822
Computerized library services	447,975	560,761	Miscellaneous non-tax revenues	52,360	14,160
Library delivery service	8,553	562		33,798	11,649
Duplication services	35,065	52,624	Total non-tax revenues	797,767	1,495,611
	491,593	613,947	Total Program	811,543	1,511,590
Proceeds from the disposal of surplus Crown assets	10,914	13,061	Status of Women—Office of the Co-ordinator		
Miscellaneous non-tax revenues	25,284	20,904	Non-tax revenues—		
Total non-tax revenues	547,420	678,588	Refunds of previous years' expenditures—		
Total Program	605,112	718,828	Services expenditures	3,013	23,839
			Proceeds from the disposal of surplus Crown assets	427	283
			Total Program	3,440	24,122
Parks Canada Agency ⁽¹⁾			Ministry Summary		
Non-tax revenues—			Tax revenues—		
Refunds of previous years' expenditures—			Goods and services tax	5,685,276	5,350,083
Refunds of previous years' expenditures	(13,863)	192,684			
Adjustments to prior year's payables	(71,310)	...	Total tax revenues	5,685,276	5,350,083
	(85,173)	192,684	Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	134,075	290,414	Refunds of previous years' expenditures	995,384	1,796,840
Miscellaneous non-tax revenues—			Privileges, licences and permits	85,042,752	79,339,903
Section 20(2) of the <i>Parks Canada Agency Act</i>	67,720,164	...	Service fees	1,201,656	1,508,121
Sundries	132,431	100,255	Proceeds from the disposal of surplus Crown assets	339,525	459,726
	67,852,595	100,255	Miscellaneous non-tax revenues	122,765,059	54,011,905
Total Program	67,901,497	583,353	Total non-tax revenues	210,344,376	137,116,495
			Total Ministry	216,029,652	142,466,578
Public Service Commission			(1) Formerly Parks Canada Program		
Tax revenues—					
Goods and services tax	13,776	15,979			
Total tax revenues	13,776	15,979			

SECTION 5

1999-2000

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of
Canada

CONTENTS

	<i>Page</i>
Program objective and business line description	5.2
Ministry summary	5.4
Programs by business line	5.6
Transfer payments	5.7
Details of spendable amounts	5.8
Revenues	5.8

Department

Objective

The objectives of the program is to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests, while protecting the health and safety of Canadians. Citizenship and Immigration policies and programs are to be managed consistently with Canada's domestic needs and capacities, and international commitments and responsibilities.

Business Line Description

Maximizing benefits of international migration

The Maximizing benefits of international migration business line develops policy and programs for the selection of immigrants and assessment of visitors; recommends to the Minister the target number of immigrants to be admitted to Canada on an annual basis; assesses the qualifications of persons seeking to settle permanently in Canada against the applicable criteria for immigrants; assesses potential foreign students and temporary workers against the applicable criteria; and evaluates the risk to the health of Canadians and the sustainability of the Canadian public health system posed by potential immigrants, visitors, temporary workers and foreign students.

Maintaining Canada's humanitarian tradition

The Maintaining Canada's humanitarian tradition business line provides international leadership in finding durable solutions to refugee situations, including through voluntary repatriation, local integration, resettlement in another country or through regional approaches to responsibility sharing; develops and implements policies and programs in support of Canada's commitments and protection obligations, both domestically and internationally; selects government and privately-sponsored refugees from abroad in accordance

with annual levels tabled in Parliament; provides emergency and essential health care coverage to needy refugee claimants and Convention refugees not eligible for provincial health coverage (Interim federal health program); provides financial assistance to refugees who have been accepted for resettlement through the Immigrant loans program and the Resettlement assistance program; and assists the Immigration and Refugee Board (IRB) to arrive at well-informed, timely decisions by providing case-related and country-specific information on refugee situations through the establishment of a Memorandum of Understanding between the CIC and the IRB.

Promoting the integration of newcomers

The Promoting the integration of newcomers business line develops policies and programs which promote integration and citizenship; provides basic assistance to newcomers upon arrival in Canada; ensures that the federal government's responsibilities toward the immigrants it accepts for permanent residence are met; educates potential new Canadians about the rights and responsibilities of Canadian citizenship; promotes the value of Canadian citizenship to newcomers; and administrators and interprets the *Citizenship Act*.

Managing access to Canada

The Managing access to Canada business line develops policies and programs to prevent abuse of Canada's citizenship, immigration and refugee programs and to protect the safety of Canadians and the security of Canada; contributes to the management of international migration and travel by combating illegal migration, including trafficking in people, while facilitating the movement of legitimate travellers; admits to Canada persons who comply with the *Immigration Act* and Regulations; denies admission to those who do not comply, including criminals and terrorists; detects abuse of the citizenship, immigration and refugee programs; manages Citizenship and Immigration Canada cases before the IRB, Federal Court and other tribunals;

detains persons who pose a serious risk to Canadians or who would not appear for immigration proceedings; and removes persons not legally entitled to remain in Canada.

Providing corporate services

The Providing corporate services business line coordinates Citizenship and Immigration Canada's (CIC) planning and review processes; manages the spending and usage of public funds; develops and oversees cost recovery/revenue generation activities; provides administrative, financial and personnel services to the department, and functional guidance to service line and program delivery directors general; manages, coordinates and maintains the information technology infrastructure to support decision-making and performance measurement, and to improve service delivery; conducts and disseminates research on citizenship and immigration issues; coordinates the development of citizenship and immigration policy and positions the department within the government's socio-economic agenda; designs and disseminates information about CIC's goals, policies, programs and activities; influences the operating environment of the program to facilitate its success, including by promoting the contribution of newcomers to Canadian society; responds to case inquiries and requests for information; and coordinates the department's relations with provincial governments, non-governmental organizations, international organizations, and other government departments and agencies.

Immigration and Refugee Board of Canada

Objective

The Board's objective is to meet Canada's immigration and refugee related obligations as defined in the *Immigration Act* and as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees

of an adjudicator's decision to grant admission or not to order removal.

Inquiries and detention reviews

The Inquiries and detention reviews business line contributes to ensuring the safety of Canadian society by conducting inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and by conducting detention reviews for persons who have been detained during the examination, inquiry or removal process.

Corporate management and services

The Corporate management and services business line provides the Board with efficient management processes and administrative services.

to protect those with a well-founded fear of persecution in their own country. It does this by hearing and deciding claims for refugee status made within Canada. Refugee determination at the Immigration and Refugee Board deals exclusively with claims to refugee status made by persons who have arrived in Canada.

Immigration appeals

The Immigration appeals business line makes available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, a quasi-judicial tribunal to which they may appeal. This is done by hearing appeals of refusals of sponsored applications for permanent residence, appeals against removal orders issued against permanent residents, persons found to be Convention refugees or by persons in possession of valid visas and appeals of the Minister

and the 1967 Protocol to the Convention. It does this by: determining claims to Convention refugee status made by persons within Canada; hearing appeals of certain persons who have been denied admission to or have been ordered removed from Canada; hearing appeals from Canadian citizens and permanent residents whose family members have been refused permanent resident status in Canada; hearing appeals from the Minister of an adjudicator's decision; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; and conducting detention reviews for persons detained for immigration reasons.

Business Line Description

Refugee determination

The Refugee determination business line fulfils Canada's obligations as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	304,572,000	...	...	304,572,000	1				
...	...	91,634,800	...	91,634,800	1a				
...	...	27,736,048	...	27,736,048	1b				
...	...	3,627,000	...	3,627,000					
...	...	6,977,268	...	6,977,268					
...	...	230,000	...	230,000					
...	...	672,000	...	672,000					
...	...	11,341,998	...	11,341,998					
...	304,572,000	119,370,848	22,848,266	446,791,114		421,352,777	25,438,337	...	332,948,209
...	...	2,493,494	...	2,493,494					
...	10,627,000	...	(3,627,000)	10,627,000		2,441,943	51,551	...	3,650,951
...	10,627,000	...	(3,627,000)	7,000,000					
...	328,192,784	...	...	328,192,784					
...	100,617,900	...	...	100,617,900					
...	...	1	...	1					
...	...	(6,977,268)	...	(6,977,268)					
...	328,192,784	100,617,901	(6,977,268)	421,833,417		366,532,901	55,300,516	...	295,519,017
...	48,900	...	1,816	50,716	(S)				
...	34,016,000	...	5,212,000	39,228,000	(S)	50,716	...	...	49,563
...	...	...	19,196,514	19,196,514	(S)	39,228,000	...	...	35,713,000
...	...	...	70,422	70,422	(S)	19,196,514	...	...	23,542,245
...	...	...	1,900,830	1,900,830	(S)				
...	...	...	70,284	120,246	(S)				
49,962	...	...	...	...	(S)	74,729	...	45,517	97,790
49,962	677,456,684	222,482,243	38,695,864	938,684,753	(S)	855,846,956	82,792,280	45,517	704,489,305

(S) (L) Loans pursuant to section 119 of the
Immigration Act, as last amended
by TB814449. Limit \$110,000,000 (Net)

51,612,360	...	(2,700,000)	...	48,912,360	...	53,098,522	(1,416,464)
49,962	677,456,684	222,482,243	38,695,864	938,684,753	...	855,846,956	704,489,305
51,612,360	...	(2,700,000)	...	48,912,360	...	53,098,522	(1,416,464)
Total Department—							
Budgetary							
Non-budgetary							
Immigration and Refugee Board of							
Canada							
15	71,646,000	...	...	71,646,000	...	...	73,651,684
15b	...	1,668,300	...	1,668,300	...	...	...
	...	...	1,535,616	1,535,616	...	...	11,012,000
	...	...	448,850	448,850	...	...	...
	...	...	1,986,102	1,986,102	...	...	12,843

	71,646,000	1,668,300	3,970,568	77,284,868	...	...	...

	10,222,000	...	1,566,000	11,788,000	...	...	...

	...	...	8,143	23,795	...	8,143	12,843
15,652	...	...	...	...	...	...	...
15,652	81,868,000	1,668,300	5,544,711	89,096,663	...	87,935,517	84,676,527
Total Program—Budgetary							
Total Ministry—							
Budgetary							
Non-budgetary							
65,614	759,324,684	224,150,543	44,240,575	1,027,781,416	...	943,782,473	83,945,283
51,612,360	...	(2,700,000)	...	48,912,360	...	53,098,522	(1,416,464)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(i) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Maximizing benefits of international migration	116,818,000	115,866,658	...	552,642	...	...	...	...	...	...	116,818,000	116,419,300
Maintaining Canada's humanitarian tradition	81,365,514	68,750,573	...	...	131,189,486	82,037,618	...	...	...	...	212,555,000	150,788,191
Promoting the integration of newcomers—												
Budgetary	30,879,069	29,503,171	...	36,594	290,643,931	284,495,283	...	...	...	...	321,523,000	314,035,048
Non-budgetary	...	...	...	...	...	...	...	...	48,912,360	(4,186,162)	48,912,360	(4,186,162)
Managing access to Canada	131,964,000	123,471,302	...	...	...	...	...	...	...	...	131,964,000	123,471,302
Providing corporate services	148,824,753	146,724,227	7,000,000	4,408,888	...	...	...	...	...	...	155,824,753	151,133,115
Total Department—												
Budgetary	509,851,336	484,315,931	7,000,000	4,998,124	421,833,417	366,532,901	...	...	...	...	938,684,753	855,846,956
Non-budgetary	...	...	...	...	...	...	...	...	48,912,360	(4,186,162)	48,912,360	(4,186,162)
Immigration and Refugee Board of Canada												
Refugee determination	49,476,240	49,296,902	...	...	...	...	...	...	...	...	49,476,240	49,296,902
Immigration appeals	4,762,000	5,452,770	...	...	...	...	...	...	...	...	4,762,000	5,452,770
Inquiries and detention reviews	6,201,000	4,666,896	...	...	...	...	...	...	...	...	6,201,000	4,666,896
Corporate management and services	28,657,423	28,518,949	...	...	...	...	...	...	...	...	28,657,423	28,518,949
Total Program—Budgetary	89,096,663	87,935,517	...	...	...	...	...	...	...	...	89,096,663	87,935,517
Total Ministry—												
Budgetary	598,247,999	572,251,448	7,000,000	4,998,124	421,833,417	366,532,901	...	...	...	...	1,027,781,416	943,782,473
Non-budgetary	...	...	...	...	...	...	...	...	48,912,360	(4,186,162)	48,912,360	(4,186,162)

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years		As shown in			Total available for use		Used in the current year		
\$	\$	Main Estimates	Supplementary Estimates	Adjustments and transfers	\$	\$	\$	\$	\$
Department Grants									
Promoting the integration of newcomers									
...	90,000,000	5,726,001	...	7,184,000	102,910,001	102,910,000	1	...	101,452,000
Grant for the Canada-Quebec Accord on Immigration									
...	75,300,000	...	...	(23,902,872)	51,397,128	51,397,128	...	...	77,000
Grants to provinces to respond to growing need to assist immigrants in integrating into Canada									
...	165,300,000	5,726,001	...	(16,718,872)	154,307,129	154,307,128	1	...	101,529,000
Contributions									
Maintaining Canada's humanitarian tradition									
...	44,990,186	84,199,300	...	...	129,189,486	80,929,093	48,260,393	...	42,301,525
...	2,000,000	...	...	...	2,000,000	1,108,525	891,475	...	1,498,755
...	46,990,186	84,199,300	...	...	131,189,486	82,037,618	49,151,868	...	43,800,280
Immigrant settlement and adaptation									
...	14,300,000	4,476,400	15,202,872	...	33,979,272	32,170,013	1,809,259	...	28,458,882
...	99,402,598	5,084,200	(5,761,268)	...	98,725,530	95,580,346	3,145,184	...	119,041,678
...	2,200,000	1,132,000	300,000	...	3,632,000	2,437,796	1,194,204	...	2,689,177
...	115,902,598	10,692,600	9,741,604	...	136,336,802	130,188,155	6,148,647	...	150,189,737
...	162,892,784	94,891,900	9,741,604	...	267,526,288	212,225,773	55,300,515	...	193,990,017
Ministry Summary by Business Line									
Maintaining Canada's humanitarian tradition									
...	46,990,186	84,199,300	...	...	131,189,486	82,037,618	49,151,868	...	43,800,280
...	281,202,598	16,418,601	(6,977,268)	...	290,643,931	284,495,283	6,148,648	...	251,718,737
...	328,192,784	100,617,901	(6,977,268)	...	421,833,417	366,532,901	55,300,516	...	295,519,017

Details of Respendable Amounts

Department	Authorities available for use in the current year	\$		Authorities used in the previous year	\$
		\$	\$		
Non-budgetary (respendable receipts)					
Promoting the integration of newcomers			19,482,637	18,140,983	
Loan repayments—Section 119	...				
Total Ministry—Non-budgetary	...		19,482,637	18,140,983	

Revenues

Department	\$		Current year	Previous year	
	\$	\$		\$	\$
Tax revenues—					
Goods and services tax		3,066	3,066	2,880	
Total tax revenues		3,066	3,066	2,880	
Non-tax revenues—					
Return on investments—					
Loans, investments and advances—					
Interest on transportation and assistance loans		803,804	803,804	558,301	
Refunds of previous years' expenditures—					
Recovery of bad debts		271,249	271,249	218,021	
Recoverable adjustment assistance loans		372,710	372,710	315,267	...
Immigration adjustment assistance overpayments		...	...	...	...
Sundries		...	...	88,931	
Refunds of previous years' expenditures		496,305	496,305	855,520	
Adjustments to prior year's payables		3,361,123	3,361,123	3,977,160	
		4,501,387	4,501,387	5,454,899	
Privileges, licences and permits—					
Rights of landing		144,776,495	144,776,495	117,741,564	
Citizenship rights fees		13,713,351	13,713,351	14,302,719	
		158,489,846	158,489,846	132,044,283	
Service fees—					
Change of citizenship		18,488,270	18,488,270	16,238,158	
Citizenship status document		2,530,510	2,530,510	2,701,178	
Application fees—					
Permanent residence		123,404,063	123,404,063	105,532,475	
Business application		7,757,837	7,757,837	6,950,711	
Dependant less than 19 years		9,671,956	9,671,956	8,883,640	
Employment authorization		21,507,048	21,507,048	18,605,305	
Employment authorization—Group of artists		1,030,379	1,030,379	1,033,114	
Immigration status document		50,289,219	50,289,219	46,611,866	
Visitor visa—Multiple entry		20,944,367	20,944,367	19,171,954	
Visitor visa—Family rate		3,277,780	3,277,780	2,861,360	
Alternate manner of examination		458,643	458,643	555,798	
Replacement or certification of a document		744,386	744,386	597,822	
Rate of exchange differential		...	...	27,914	
Student authorization		14,345,920	14,345,920	12,492,942	
Minor violation of <i>Immigration Act</i>		4,256,824	4,256,824	4,722,902	
Rehabilitation—A19(1)(c.1)		54,871	54,871	85,067	
Minister's consent to return		223,348	223,348	217,556	
Amendment of eligible business or fund		...	...	16,500	
Assessment of eligible business or fund		...	...	42,000	

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Call out/overtime	1,268	1,800	Ministry Summary		
Order in council	37,244	26,081	Tax revenues—		
Family business	255,500	260,942	Goods and services tax	5,417	5,362
General services	351,827	564,415	Total tax revenues	5,417	5,362
Repayment of deportation	117,792	111,301			
Other services	20	19,306	Non-tax revenues—		
Immigration administration fee—Transportation companies	4,588,600	4,185,052	Return on investments	803,804	558,301
	284,337,672	252,517,159	Refunds of previous years' expenditures	4,829,830	5,827,702
			Privileges, licences and permits	158,489,846	132,044,283
Proceeds from the disposal of surplus Crown assets	70,284	96,967	Service fees	284,337,672	252,517,159
Miscellaneous non-tax revenues—			Proceeds from sales	31,937	36,913
Gains on foreign currency transactions	25,947	15,901	Proceeds from the disposal of surplus Crown assets	78,427	112,619
Immigration Act penalties—Transportation companies	300	(400)	Miscellaneous non-tax revenues	2,731,565	2,860,672
Immigration Act fines	121,122	46,051	Total non-tax revenues	451,303,081	393,957,649
Forfeitures	1,502,983	1,361,083	Total Ministry	451,308,498	393,963,011
Removal and detention costs	587,794	907,573			
Sundries	493,419	530,464			
	2,731,565	2,860,672			
Total non-tax revenues	450,934,558	393,532,281			
Total Department	450,937,624	393,535,161			
Immigration and Refugee Board of Canada					
Tax revenues—					
Goods and services tax	2,351	2,482			
Total tax revenues	2,351	2,482			
Non-tax revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	14,827	15,031			
Adjustments to prior year's payables	313,616	357,772			
	328,443	372,803			
Proceeds from sales	31,937	36,913			
Proceeds from the disposal of surplus Crown assets	8,143	15,652			
Total non-tax revenues	368,523	425,368			
Total Program	370,874	427,850			

SECTION 6

1999-2000

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canadian Environmental Assessment
Agency

CONTENTS

	<i>Page</i>
Program objective and business line description	6.2
Ministry summary	6.3
Programs by business line	6.5
Transfer payments	6.6
Details of spendable amounts	6.10
Revenues	6.12

Department

Objective

The objective of the environment program is to make sustainable development a reality in Canada by helping Canadians live and prosper in an environment that needs to be respected, protected and conserved.

Business Line Description

Clean environment

Canadians are affected by pollutants from many sources and in many different forms. The objective of this business line is to protect Canadians from domestic and global sources of pollution. Specifically, Environment Canada, in collaboration with provinces and other partners: identifies threats from pollutants, their sources and means of controlling them through the application of sound science; develops standards, guidelines and codes of practice to ensure adequate levels of protection of environmental quality; identifies and implements appropriate strategies for preventing or reducing pollution; administers and enforces regulations for pollution prevention and control within areas of federal jurisdiction; monitors levels of contaminants in air, water, and soil; represents Canada's interests in the development of international agreements and accords to reduce pollution; and provides advice and tools for preventing pollution and support to the development and deployment of green technologies.

Nature

Canadians depend on ecosystems for providing many valued resources and services, from producing the oxygen that sustains us to providing recreational enjoyment. The objective of this business line is to conserve biological diversity in healthy ecosystems. Specifically, Environment Canada, in collaboration with provinces and other partners: develops scientific knowledge and tools needed to understand and respond to the effects of human activities on ecosystems; manages migratory

birds and nationally significant migratory bird habitat; develops and implements recovery plans for endangered species; provides leadership on the implementation of the Convention on Biological Diversity; applies an integrated approach to conserving and restoring significant ecosystems, and provides tools to build local capacity to continue this work; represents Canada's interests in international arenas dealing with wildlife, ecosystem health and biodiversity; and provides federal leadership in conserving and protecting Canada's water resources.

Weather and environmental predictions

Canadians are affected by environmental conditions on many time and space scales; from minutes to centuries and from cities to continents. The objective of this business line is to help Canadians adapt to their environment in ways which safeguard their health and safety, optimize economic activity and enhance environmental quality. Specifically, Environment Canada: monitors the state of the atmosphere (weather, climate, air quality and ultraviolet radiation), hydrosphere (water) and cryosphere (ice and snow); provides information on the past, present and future states of the physical environment; issues warnings of severe weather and environmental hazards; engages in scientific research on the causes of severe weather, the mechanisms which transport chemicals and weather through the atmosphere and around the world, and the impacts of human activity on the atmospheric environment; and provides advice on adaptation to changing weather and climate.

Management, administration and policy

Addressing complex and cross-cutting issues requires that the Department maintain a strong policy capacity and the ability to deliver efficient and innovative services. The objective of this business line is to provide strategic and effective departmental management to achieve environmental results. Specifically, this business line provides: departmental leadership; strategic policy advice; socio-economic analysis; coordination

of international activities of the Department; leadership and coordination in fostering partnerships with industry, non-governmental organizations, Aboriginal peoples, provinces and other government departments; communications and public outreach services; support services to decision making, management and accountability, including planning and financial systems and services, information technology, records and information holdings, human resources, security and the management of assets and accommodations and environmental management systems.

Canadian Environmental Assessment Agency

Objective

To provide high quality environmental assessments that contribute to informed decision making in support of sustainable development.

Business Line Description

Canadian Environmental Assessment Agency

The Agency is responsible for providing advice and recommendations to decision-makers that reflect public values and the principles of sustainable development. By strengthening partnerships, the Agency also facilitates environmental assessment approaches that are co-ordinated across government, and harmonized with other jurisdictions, including Aboriginal regimes. The Agency is continuously improving the federal environmental assessment process by enhancing its efficiency, effectiveness, predictability, and consistency, all the while maintaining the highest standards of quality. In addition, the Agency provides education and training to federal departments to improve their understanding of, and compliance with, the *Canadian Environmental Assessment Act* and the Cabinet directive on the assessment of policy and program proposals. Finally, the Agency represents Canada's environmental assessment interests in international forums.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$	\$					
...	417,752,000	...	...	...	1				
...	...	13,951,554	...	...	1a				
...	...	15,476,471	...	...	1b				
...	...	...	3,538,000	...					
...	...	...	3,538,000	...					
...	...	...	1,442,207	...					
...	...	...	1,442,207	...					
...	...	...	9,857,111	...					
...	417,752,000	29,428,025	14,837,318	462,017,343		456,437,846	5,579,497	...	444,477,614
...	23,601,000	...	...	23,601,000	5				
...	...	5,266,124	...	5,266,124	5a				
...	...	13,716,701	...	13,716,701	5b				
...	23,601,000	18,982,825	...	42,583,825					
...	41,442,700	...	...	41,442,700	10				
...	...	10,590,069	...	10,590,069	10a				
...	...	116,503,042	...	116,503,042	10b				
...	41,442,700	127,093,111	...	168,535,811		167,787,891	747,920	...	38,776,211
...	48,900	...	2,088	50,988	(S)				
...					
...	48,722,000	...	7,465,000	56,187,000	(S)	50,988	...	...	48,645
...					
...	...	...	813	813	(S)	56,187,000	...	...	51,323,000
...
117,549	...	...	194,747	312,296	(S)	813	...	...	...
						254,503	...	57,793	406,673
117,549	531,566,600	175,503,961	22,499,966	729,688,076		719,985,532	9,644,751	57,793	564,646,022
...	9,364,000	...	...	9,364,000	15				
...	...	384,550	...	384,550	15a				
...	...	1,060,250	...	1,060,250	15b				
...	...	...	225,311	225,311					
...	9,364,000	1,444,800	225,311	11,034,111					
...	863,000	...	132,000	995,000	(S)	10,420,511	613,600	...	8,825,593
...	...	...	...	...		995,000	...	...	931,000

Ministry Summary--Concluded

Available from previous years	Source of authorities					Vote	Spending of proceeds from the disposal of surplus Crown assets	Disposition of authorities			
	As shown in			Adjustments and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates									
\$	\$	\$	\$	\$	\$	(S)		\$	\$	\$	\$
255			...	70	325			130	125	70	450
255	10,227,000	1,444,800	...	357,381	12,029,436		Total Program—Budgetary	11,415,641	613,725	70	9,757,043
17,804	541,793,600	176,948,761		22,857,347	741,717,512		Total Ministry—Budgetary	731,401,173	10,258,477	57,863	574,403,065

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
 Treasury Board Vote 5—Government contingencies.
 Treasury Board Vote 10—Government-wide initiatives.
 Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Clean environment	133,995,136	135,704,624	8,571,390	9,665,538	82,686,173	82,089,367	5,946,718	5,619,718	...	...	219,305,981	221,839,811
Nature	134,044,198	123,325,363	2,755,317	3,247,150	16,999,229	16,960,393	6,153,844	5,403,844	...	...	147,644,900	138,129,062
Weather and environmental predictions	220,807,507	216,670,183	29,469,030	25,320,299	66,301,480	66,300,180	62,042,700	60,593,513	...	...	254,535,317	247,697,149
Management, administration and policy	104,598,599	109,381,793	1,788,088	1,033,504	2,548,929	2,437,951	733,738	733,738	...	...	108,201,878	112,319,510
Sub-total	593,445,440	585,281,963	42,583,825	39,266,491	168,535,811	167,787,891	74,877,000	72,350,813	...	...	729,688,076	719,985,532
Revenues netted against expenditures	(74,877,000)	(72,350,813)	...	...	...	...	(74,877,000)	(72,350,813)	...	...	...	...
Total Department—Budgetary	518,568,440	512,931,150	42,583,825	39,266,491	168,535,811	167,787,891	...	...	...	...	729,688,076	719,985,532
Canadian Environmental Assessment Agency												
Canadian Environmental Assessment Agency	15,178,484	11,304,692	...	...	454,952	454,952	3,604,000	344,003	...	...	12,029,436	11,415,641
Revenues netted against expenditures	(3,604,000)	(344,003)	...	...	...	...	(3,604,000)	(344,003)	...	...	...	...
Total Program—Budgetary	11,574,484	10,960,689	...	...	454,952	454,952	...	...	...	...	12,029,436	11,415,641
Total Ministry—Budgetary	530,142,924	523,891,839	42,583,825	39,266,491	168,990,763	168,242,843	...	...	...	...	741,717,512	731,401,173

Transfer Payments

Transfer Payments									
Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Disposition of authorities			
	Main Estimates	Supplementary Estimates	\$			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department									
Grants									
Clean environment									
Grants for the implementation of the Montreal Protocol on substances which deplete the ozone layer									
...	2,000,000	...	(757,041)	1,242,959	1,242,959	...	...	...	1,226,406
...	...	50,000,000	...	50,000,000	50,000,000	...	...	...	...
...	...	12,500,000	...	12,500,000	12,500,000	...	...	...	...
...	2,000,000	62,500,000	(757,041)	63,742,959	63,742,959	...	...	...	1,226,406
Nature									
...	17,000	...	...	17,000	17,000	...	...	...	17,000
...	...	...	...	...	...	...	...	...	202,700
...	17,000	...	...	17,000	17,000	...	...	...	219,700
Weather and environmental predictions									
...	850,000	850,000	(1,321,600)	378,400	378,400	...	...	...	386,400
...	17,000	...	...	17,000	17,000	...	...	...	17,000
...	...	60,000,000	...	60,000,000	60,000,000	...	...	...	...
...	867,000	60,850,000	(1,321,600)	60,395,400	60,395,400	...	...	...	403,400
Management, administration and policy									
...	200,000	...	...	200,000	200,000	...	...	...	200,000
...	3,084,000	123,350,000	(2,078,641)	124,355,359	124,355,359	...	...	...	2,049,506
Contributions									
Clean environment									
Contribution to the Organization for Economic Cooperation and Development—Chemicals controls program									
...	125,000	...	(34,067)	90,933	90,933	...	...	...	109,569
...	1,097,000	...	...	1,097,000	1,097,000	...	...	...	1,297,000
...	150,000	...	...	150,000	150,000	...	...	...	191,000
...	2,522,000	...	(951,971)	1,570,029	1,286,143	283,886	...	...	2,739,000
...	4,200,000	...	201,400	4,401,400	4,391,717	9,683	...	...	4,470,675
...	12,000,000	(2,793,889)	(2,640,461)	6,565,650	6,278,186	287,464	...	...	1,208,025

Contributions for the environmental cleanup of the Sydney Tar Ponds and Coke Ovens Site	1,007,797	1,007,797	...	...	130,000
Contribution program for the International Environment Youth Corps Initiative	1,953,000	1,953,000	...	...	2,612,918
Contributions—Building International Partnership	104,158	104,158	...	...	470,736
Contribution—Multilateral fund of the Montreal Protocol	802,325	802,325	237	...	810,307
Contribution to the Centre for sustainable transportation	43,500	43,500	...	...	71,678
Contribution under minister authority	14,500	14,500	...	...	433,000
Contributions to support environmental research and development	475,922	475,922	...	...	...
Contributions to support environmental and sustainable development projects	25,000	23,470	1,530	...	...
Contributions to increase awareness and understanding of environmental and sustainable development issues	360,000	360,000	...	...	...
Contribution for the Science Horizons Youth Internship Program	112,000	112,000	...	...	...
EcoAction 2000—Public Engagement Initiative	170,000	155,994	14,006	...	...
Items not required for the current year	...	...	...	...	363,256
	20,094,000	18,943,214	596,806	...	14,907,164
Nature					
Contributions—Building International Partnership	15,677	15,676	1	...	...
Contribution to the United Nations for the Convention on the International Trade in Endangered Species of Wild Fauna and Flora (CITES)	195,674	195,674	...	...	197,704
Contribution to the Convention on Wetlands of International Importance (RAMSAR)	78,829	78,828	1	...	88,647
Contribution to the University of Canada	350,000	350,000	...	...	350,000
Contribution to the Fur Institute of Saskatchewan to establish a Canadian Wildlife Health Centre	200,000	200,000	...	...	200,000
Contribution to establish a Cooperative Wildlife Research Network	325,000	325,000	...	...	325,000
Contribution to the World Wildlife Fund—Endangered Species Recovery Fund	180,000	180,000	...	...	180,000
Contributions under the North American Waterfowl Management Plan	2,470,763	2,470,755	8	...	2,754,091
Contribution to the Interjurisdictional Caribou Management Board	...	...	...	...	13,500
Contribution to the Province of British Columbia and environmental non-government organizations (ENGOs)—Wildlife Strategy, Pacific Coast Joint Venture	325,000	325,000	...	...	325,000
Sustainable management program for the Fraser River Basin	...	3,658,067	...	...	65,100
EcoAction 2000—Community Funding Initiative	...	...	...	...	2,739,000
Contribution to the United Nations University for the establishment of the International Network on Water, Environment and Health	924,000	924,000	...	...	1,060,000
St. Lawrence Action Plan (SLAP) Phase III—Contribution to Community interaction program	1,721,655	1,721,257	398	...	1,179,677
Contribution to the Province of Quebec for joint projects	1,200,000	1,200,000	...	...	1,500,000
Contribution to Habitat protection program	200,000	200,000	...	...	70,000
Contribution for the Science Horizons Youth Internship Program	833,500	831,069	2,431	...	1,247,851
Contribution to the Wildlife Habitat Canada Foundation	2,200,000	2,164,003	35,997	...	1,783,364

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	235,000	235,000	235,000	...	...
...	...	...	59,550	59,550	59,550	...	...
...	...	...	1,290,089	1,290,089	1,290,089	...	993,692
...	...	...	264,170	264,170	264,170	...	...
...	...	...	45,500	45,500	45,500	...	...
...	...	...	139,955	139,955	139,955	...	...
...	...	...	27,300	27,300	27,300	...	...
...	...	...	42,500	42,500	42,500	...	...
...	...	...	...	...	...	...	213,654
...	12,307,700	3,331,000	1,343,529	16,982,229	16,943,393	38,836	15,286,280
Weather and environmental predictions							
...	2,500,000	...	...	2,500,000	2,500,000	...	2,500,000
...	1,693,000	...	1,072,330	2,765,330	2,765,330	...	2,211,760
...	200,000	...	...	200,000	200,000	...	200,000
...	...	...	252,000	252,000	252,000	...	...
...	...	...	74,550	74,550	73,250	1,300	...
...	...	...	18,000	18,000	18,000	...	...
...	...	...	96,200	96,200	96,200	...	...
...	4,393,000	...	1,513,080	5,906,080	5,904,780	1,300	4,911,760
Management, administration and policy							
...	162,000	...	390,441	552,441	455,194	97,247	100,000
...	50,000	...	386,950	436,950	433,234	3,716	180,973
...	752,000	...	(270,800)	481,200	481,185	15	481,650
...	600,000	...	...	600,000	600,000	...	600,000
...	...	...	3,500	3,500	3,500	...	258,878
...	...	...	15,000	15,000	15,000	...	...
...	...	...	69,320	69,320	69,320	...	...

Contributions to increase awareness and understanding
of environmental and sustainable development

...	...	...	...	169,000	169,000	159,000	10,000	...	...
...	...	...	...	21,518	21,518	21,518	...	...	...
...	...	...	...	784,929	2,348,929	2,237,951	110,978	...	1,621,501
...	38,358,700	3,743,111	2,078,641	44,180,452	Total—Contributions	43,432,532	747,920	...	36,726,705
Departmental Summary by Business Line									
...	22,094,000	62,912,111	(2,319,938)	82,686,173	Clean environment	82,089,367	596,806	...	16,133,570
...	12,524,700	3,331,000	1,343,529	16,999,229	Nature	16,960,393	38,836	...	15,505,980
...	5,260,000	60,850,000	191,480	66,301,480	Weather and environmental predictions	66,300,180	1,300	...	5,315,160
...	1,764,000	...	784,929	2,548,929	Management, administration and policy	2,437,951	110,978	...	1,821,501
...	41,442,700	127,093,111	...	168,535,811	Total Department	167,787,891	747,920	...	38,776,211
Canadian Environmental Assessment Agency									
Contributions									
...	95,000	...	6,000	101,000	Contribution to the Province of Quebec—James Bay and Northern Quebec Agreement	101,000	...	...	95,000
...	...	...	48,193	48,193	Contributions to assist public participation in environmental assessment reviews	48,193	...	...	111,262
...	...	...	305,759	305,759	Contribution to support the research, development and promotion of environmental assessment	305,759	...	...	6,000
...	95,000	...	359,952	454,952	Total Program	454,952	...	...	212,262
...	41,537,700	127,093,111	359,952	168,990,763	Total Ministry	168,242,843	747,920	...	38,988,473

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
\$	\$	\$	\$
Budgetary (respendable revenues)			
Clean environment			
Revenues received from other government departments:			
Products			
Data extracts	6,595	6,595	...
Publications	365	365	55,295
Products	110,142	110,142	744,744
Realty	3,333	3,333	...
Services			
Research and analysis	3,187,175	3,187,175	3,563,022
Telecommunications	...	...	151,971
Consulting services	1,384	1,384	...
Training	88,602	88,602	43,247
Regulatory services	25,980	25,980	52,944
External revenues:			
Products			
Data extracts	17,587	17,587	1,702
Publications	56,008	56,008	79,887
Products	66,131	66,131	33,953
Realty	79,846	79,846	84,596
Services			
Research and analysis	1,480,689	1,153,689	914,146
Hydrometric	...	...	8,820
Consulting services	325,744	325,744	...
Training	83,675	83,675	105,054
Miscellaneous	3,000	3,000	...
Regulatory services	410,462	410,462	237,361
	5,946,718	5,619,718	6,076,742
Naure			
Revenues received from other government departments:			
Products			
Data extracts	305	305	44,273
Publications	120	120	114
Products	788	788	602,722
Realty	102,727	102,727	69,406
Services			
Research and analysis	1,737,175	1,737,175	1,435,471
Telecommunications	...	...	2,089
Consulting services	61,000	61,000	...
Training	60,000	60,000	327
Environmental assessment	30	30	176,587
Miscellaneous	...	...	2,810
External revenues:			
Products			
Data extracts	3,912,312	3,912,312	3,602,122
Publications	489,290	489,290	521,520
Products	25,908,710	24,459,523	25,871,748
Sponsorship and advertising	179,939	179,939	170,350
Realty	1,124,944	1,124,944	378,949
Services			
Research and analysis	572,038	572,038	885,945
Hydrometric	4,180,064	4,180,064	2,949,997
Telecommunications	1,760,561	1,760,561	1,142,263
Consulting services	419,436	419,436	234,241
External revenues:			
Products			
Data extracts	3,912,312	3,912,312	3,602,122
Publications	489,290	489,290	521,520
Products	25,908,710	24,459,523	25,871,748
Sponsorship and advertising	179,939	179,939	170,350
Realty	1,124,944	1,124,944	378,949
Services			
Research and analysis	572,038	572,038	885,945
Hydrometric	4,180,064	4,180,064	2,949,997
Telecommunications	1,760,561	1,760,561	1,142,263
Consulting services	419,436	419,436	234,241

Details of Spendable Amounts—Concluded

	Authorities available for use in the current year		Authorities used in the previous year			Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$		\$	\$	\$	\$
Training	163,720	163,720	145,062		Canadian Environmental Assessment Agency				
Wildlife studies and surveys	629	629	...		Cost recovery from other government departments for:				
Environmental assessment	298,191	298,191	...		Training, information and publications	50,400	108,950	55,715	
Miscellaneous	6,339	6,339	279,139		External revenues for:				
Regulatory services	...	...	1,534		Training, information and publications	53,600	80,645	8,425	
	62,042,700	60,593,513	58,676,784		Environmental assessment services	3,500,000	154,408	658,546	
Management, administration and policy					Total Program—Budgetary	3,604,000	344,003	722,686	
Revenues received from other government departments:					Total Ministry—Budgetary	78,481,000	72,694,816	71,579,803	
Products									
Data extracts	...	...	5,000						
Products	1,985	1,985	...						
Realty	500,000	500,000	...						
Services									
Research and analysis	93,751	93,751	16,700						
Telecommunications	33,000	33,000	...						
External revenues:									
Products									
Publications	55	55	...						
Products	8,784	8,784	3,683						
Realty	9,173	9,173	6,759						
Services									
Research and analysis	86,184	86,184	...						
Telecommunications	806	806	...						
	733,738	733,738	32,142						
Total Department—Budgetary	74,877,000	72,350,813	70,857,117						

Revenues

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	3,076,405	2,860,944
Total tax revenues	3,076,405	2,860,944
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of transfer payments	50,368	16,774
Reimbursement of operating and maintenance expenditures	251,774	571,063
Sundries	264	103,498
Adjustments to prior year's payables	46,059	329,915
Adjustments to previous year revenues	907,241	...
	1,255,706	1,021,250
Privileges, licences and permits—		
Taxidermist and aviculture licences	24,708	25,711
Bird hunting permits	4,336,789	3,439,634
Other services	37,488	94,161
	4,398,985	3,559,506
Service fees—		
Hydrometric recoveries	442,100	350,587
Other water related recoveries	2,965,037	3,118,906
	3,407,137	3,469,493
Proceeds from the disposal of surplus Crown assets	194,747	295,976
Miscellaneous non-tax revenues	1,381,183	1,377,224
Total non-tax revenues	10,637,758	9,723,449
Total Department	13,714,163	12,584,393

Canadian Environmental Assessment Agency	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	5,167	2,650
Total tax revenues	5,167	2,650
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	10,954	5,438
Adjustments to prior year's payables	26	79,115
	10,980	84,553
Proceeds from the disposal of surplus Crown assets	70	255
Miscellaneous non-tax revenues	14,870	39,494
Total non-tax revenues	25,920	124,302
Total Program	31,087	126,952
Ministry Summary		
Tax revenues—		
Goods and services tax	3,081,572	2,863,594
	3,081,572	2,863,594
Total tax revenues		
Non-tax revenues—		
Refunds of previous years' expenditures	1,266,686	1,105,803
Privileges, licences and permits	4,398,985	3,559,506
Service fees	3,407,137	3,469,493
Proceeds from the disposal of surplus Crown assets	194,817	296,231
Miscellaneous non-tax revenues	1,396,053	1,416,718
	10,663,678	9,847,751
Total non-tax revenues		
Total Ministry	13,745,250	12,711,345

SECTION 7

1999-2000

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Office of the Superintendent of
Financial Institutions

CONTENTS

	<i>Page</i>
Program objective and business line description	7.2
Ministry summary	7.4
Programs by business line	7.9
Transfer payments	7.11
Details of spendable amounts	7.13
Revenues	7.13

Department

Economic, Social and Financial Policies Program

Objective

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda; responsible administration of international financial obligations and subscriptions; economical financing of domestic coinage costs; responsible financing of special projects; effective and efficient corporate administration.

Business Line Description

Policies and advice

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda:

- Economic and fiscal policy: the domestic and international economic and financial outlook, the government's overall fiscal framework, expenditure plan and resource allocation and the government's overall economic policy framework;
- International trade and finance: with specific reference to import tariffs and trade remedies, foreign direct investment and economic cooperation, defence policies and expenditures, international development assistance and international financial relations;
- the Canadian tax system;
- Financial sector policy: government borrowing and debt management, legislation governing federally regulated financial institutions, and financial and borrowing issues relating to Crown corporations;
- Federal-provincial relations and social policy: federal-provincial fiscal and economic relations and Canadian social policies and programs; and

- Economic development and corporate finance: the economic, fiscal and financial implications of the government's micro-economic policies and programs, including loans, investments and guarantees of the Crown; proposals for assistance to major projects or corporate restructuring initiatives advanced by the private sector; and, the management and, as appropriate, the privatization of Crown corporations and other corporate holdings and the commercialization/privatization of government services.

International financial organizations

Responsible administration of international financial obligations and subscriptions.

Domestic coinage

Economical financing of domestic coinage costs.

Corporate administration

Appropriate departmental management; strategic communications advice; suitable public affairs support; sound legal advice; and effective and efficient financial, human resources, information technology, security and administrative systems and expertise.

Special projects

Responsible financing of special projects.

Public Debt Program

Objective

To statutory funding of interest and service costs of the public debt and the issuing costs of new borrowings, if required.

Business Line Description

Interest and other costs

Manages the government's borrowing program.

Canada investment and savings

As a special agency of government, develops and markets retail debt instruments such as Canada Savings Bonds, the Canada Premium Bonds and others directly to Canadians, through employees and in cooperation with the financial industry.

Federal-Provincial Transfers Program

Objective

Transfer payments pursuant to statutes with respect to Canada health and social transfer, equalization and other transfers, and pursuant to agreements with respect to territorial formula financing.

Business Line Description

Transfer payments

- Canada health and social transfer: payments to provinces are made according to legislation, and include both cash and tax transfers;
- Fiscal equalization: payments to provinces are made according to precise formulas embodied in legislation and regulations;
- Territorial formula financing: payments to territorial governments are made according to formulas embodied in federal-territorial agreements;
- Other transfer payments: funds are provided to, or recovered from, provincial governments under various statutory authorities.

Auditor General

Objective

To provide audit and other appropriate information for use by the House of Commons in its scrutiny of government programs, financial activities and environmental and sustainable development matters.

Business Line Description

Legislative auditing

The activities of the Office of the Auditor General consist of the audit of the Accounts of Canada, certain Crown corporations and other entities, and the monitoring of environmental and sustainable development matters to meet legislative reporting requirements, pursuant to the *Auditor General Act*. The Auditor General provides audit opinions on the financial statements of the Government of Canada and on certain Crown corporations and other entities, and brings to the attention of the House of Commons anything that the Auditor General considers to be significant. The commissioner of the environment and sustainable development reports annually, on behalf of the Auditor General and to the attention of the House of Commons, anything considered significant in relation to environmental and other aspects of sustainable development.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objective

In an economically and legally sound manner, to conduct investigations and inquiries and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from government customs and excise tax assessments and determinations.

Business Line Description

Canadian International Trade Tribunal

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act (SIMA)* into whether or not the dumping and/or subsidizing found by the Canada Customs and Revenue Agency causes material injury to a domestic industry;
- investigations under the *Canadian International Trade Tribunal Act (CITT Act)* of complaints, by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister or Deputy Minister of Canada Customs and Revenue Agency under the *Customs Act*, the *Excise Tax Act* and *SIMA*, including new appeals under the *Customs Act* as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act*;
- requests from domestic producers for tariff relief on imported textile inputs for production;

- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA), the Agreement on Internal Trade (AIT) and the World Trade Organization (WTO) Agreement on Government Procurement;
- references under the *CITT Act* by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter; and
- issues under other acts of Parliament or related regulations including public interest considerations, reviews and requests for importer rulings under *SIMA*.

Office of the Superintendent of Financial Institutions

Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

Business Line Description

Financial institutions supervision and actuarial services

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other government departments.

Ministry Summary

Source of authorities					Vote	Department	Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							\$	\$
...	68,307,000	...	...	68,307,000	1	Economic, Social and Financial Policies Program				
...	...	3,821,100	...	3,821,100	1a	Program expenditures				
...	...	...	266,000	266,000		Program expenditures				
...	...	...	1,147,255	1,147,255		Transfer from: TB Vote 10 ⁽¹⁾				
...	...	...	...	(742,000)		Transfer from: TB Vote 15 ⁽¹⁾				
...	68,307,000	3,821,100	671,255	72,799,355		Transfer to Vote 5				
...	297,300,000	...	...	297,300,000	5	Total—Vote 1	70,553,693	2,245,662	...	66,263,284
...	...	174,258,000	...	174,258,000	5b	Grants and contributions				
...	...	...	742,000	742,000		Transfer of \$742,000 from Finance Vote 1				
...	297,300,000	174,258,000	742,000	472,300,000		Transfer from Vote 1				
...	...	600,000	...	600,000	6a	Total—Vote 5	399,660,046	72,639,954	...	268,635,914
...	...	...	...	...		Payment to the Export Development Corporation in respect of the restructuring of loan to the Government of the People's Republic of Bangladesh				
...	48,900	...	1,816	50,716	(S)	Minister of Finance—Salary and motor car allowance	50,716	...	...	49,978
...	361,300,000	...	(11,891,000)	349,409,000	(S)	Payments (encashment of notes) to International Development Association (<i>Breton Woods and Related Agreements Act</i> and previous years' Appropriation Acts)				
...	8,548,000	...	1,310,000	9,858,000	(S)	Contributions to employee benefit plans	349,409,000	...	...	267,000,000
...	49,000,000	23,000,000	33,886,502	105,886,502	(S)	Purchase of domestic coinage	9,858,000	...	...	9,147,000
...	...	...	...	...	(S)	Payments to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the <i>Breton Woods and Related Agreements Act</i> , subsection 8.1(2).	105,886,502	...	...	59,656,680
197,487,093	...	...	...	197,487,093		Limit is 225,000,000 SDR				
...	...	...	(9,295,121)	(9,295,121)		Unused authority of 96,402,414 SDR at beginning of year (converted to Cdn \$ at that time)				
...	...	...	...	...		Exchange valuation adjustment to the unused authority at year end				
197,487,093	...	...	(9,295,121)	188,191,972		Total	...	...	188,191,972	98,775,487
68,589,970	...	...	...	68,589,970	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the <i>Financial Institutions Depositors Compensation Act</i>			68,572,283	440,890
										17,687

...	...	606,702	606,702	(S)	Payment of liabilities previously transferred to revenues	606,702	...	...	1,144,968
...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years	85,278	...	...	25,300
...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	42,077	...	25,000	...
16,607	...	25,470	154,829,939	(S)	Net loss on exchange	154,829,939	...	...	...
...	...	...	...	(S)	Appropriations not required for the current year	...	...	...	2,553,716,340
...	...	...	...		Total budgetary	1,091,541,115	74,919,141	256,789,255	3,324,855,841
266,093,670	784,503,900	201,679,100	170,972,841	1,423,249,511	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the <i>Canadian Commercial Bank Financial Assistance Act</i> . Limit \$75,000,000 (Gross)	...	2,000,000	...
2,000,000	...	...	...	2,000,000	(S)	(L) Pursuant to subsection 8.3(1) of the <i>Bretton Woods and Related Agreements Act</i> to provide financial assistance to the Bank of Thailand in the amount of US \$500,000,000 (Gross)	50,816,775	...	598,350,420
...	104,039,000	...	(53,222,225)	50,816,775		<i>International Development Association</i>			
...	...	...	...	...	L10	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$202,334,000 to the International Development Association in accordance with the <i>Bretton Woods and Related Agreements Act</i> (Gross)	202,333,334	...	195,155,000
...	1	...	202,333,333	202,333,334		<i>European Bank for Reconstruction and Development (EBRD)</i>			
...	...	...	...	...	L15	Payments, in the amount not exceeding US \$4,860,000 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$7,460,000 on November 9, 1998, pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> to the European Bank for Reconstruction and Development for supplementary subscriptions of shares (Gross)	7,460,000	...	6,970,448
...	7,460,000	...	...	7,460,000	(S)	(L) Payment to the European Bank for Reconstruction and Development for supplementary subscription of shares pursuant to section 6(3) of the <i>European Bank for Reconstruction and Development Agreement Act</i> (Gross)	7,260,479	199,521	...
...	...	4,270,298	...	4,270,298		<i>International Monetary Fund—Poverty Reduction and Growth Facility</i>	4,270,298	...	...
...	...	...	...	...	(S)	(L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(1). Limit has been increased to 700,000,000 SDR (PC 2000-355) (Gross)			
...	161,000,000	...	(161,000,000)	...		Increase in limit from 500,000,000 SDR to 700,000,000 SDR			
...	...	...	390,430,000	390,430,000		Unused authority of 78,623,875 SDR at beginning of year (converted to Cdn \$ at that time)			
247,150,137	...	...	(86,083,625)	161,066,512		Exchange valuation adjustment to the unused authority at year end			
...	...	...	(4,391,221)	(4,391,221)		Total	78,679,334	468,425,957	50,907,442
247,150,137	161,000,000	...	138,955,154	547,105,291					

Ministry Summary—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Vote	Used in the current year		
	Main Estimates	Supplementary Estimates				\$	\$	\$
\$	\$	\$	\$	\$		\$	\$	\$
Petro-Canada Limited								
27,228,147	...	...	...	27,228,147	(S)	(L) Advances for loans to, or purchase of preferred shares in, Petro-Canada Limited pursuant to the <i>Petro-Canada Limited Act</i> , section 22. Limit \$1,000,000,000 (Gross)	...	27,228,147
1,573,645,679	...	...	...	1,573,645,679	(S)	(L) Subscriptions for common shares of Petro-Canada Limited pursuant to the <i>Petro-Canada Limited Act</i> , section 5. Limit \$4,900,000,000 (Gross)	...	1,573,645,679
1,850,023,963	272,499,001	4,270,298	288,066,262	2,414,859,524		Appropriations not required for the current year	...	11,685,041
						Total non-budgetary	343,360,220	863,068,351
266,003,670	784,503,900	201,679,100	170,972,841	1,423,249,511		Total Program—Budgetary	1,091,541,115	3,324,855,841
1,850,023,963	272,499,001	4,270,298	288,066,262	2,414,859,524		Non-budgetary	343,360,220	863,068,351
Public Debt Program								
...	42,500,000,000	(1,000,000,000)	3,810,326,422	45,310,326,422	(S)	Interest and other costs (<i>Financial Administration Act</i>)	...	44,831,669,942
...	42,500,000,000	(1,000,000,000)	3,810,326,422	45,310,326,422		Total Program—Budgetary	45,310,326,422	44,831,669,942
Federal-Provincial Transfers Program								
...	1,299,000,000	...	...	1,299,000,000	20	Transfer payments to the territorial governments	...	...
...	...	102,800,000	...	102,800,000	20b	Transfer payments to the territorial governments	...	...
...	1,299,000,000	102,800,000	...	1,401,800,000	(S)	Total—Vote 20	1,401,707,359	92,641
...	30,000,000	...	75,203	30,075,203	(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	30,075,203	...
...	...	...	...	...	(S)	Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)	...	...
...	9,288,000,000	552,559,000	58,363,000	9,898,922,000	(S)	Canada health and social transfer (Part V— <i>Federal-Provincial Fiscal Arrangements Act</i>)	9,898,922,000	10,766,350,000
...	12,500,000,000	(108,463,000)	...	12,391,537,000	(S)	Payment to the Canada Health and Social Transfer Supplement Trust for Health Care (<i>Budget Implementation Act, 1999</i>)	12,391,537,000	12,733,624,000
...	...	...	3,500,000,000	3,500,000,000	(S)	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	3,500,000,000	...
...	(498,000,000)	(34,000,000)	(882,443)	(532,882,443)	(S)	Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i>)	(532,882,443)	(476,475,189)
...	(2,251,000,000)	(174,000,000)	(343,000)	(2,425,343,000)			(2,425,343,000)	(2,149,697,000)

				Appropriations not required for the current year			
...
...	20,368,000,000	338,896,000	3,557,212,760	24,264,108,760	24,264,016,119	92,641	22,271,693,001
266,093,670	63,652,503,900	(459,424,900)	7,538,512,023	70,997,684,693	70,665,883,656	75,011,782	256,789,255
1,850,023,963	272,499,001	4,270,298	288,066,262	2,414,859,524	343,360,220	199,521	2,071,299,783
...
...	46,818,900	...	...	46,818,900	...	...	46,814,004
...	...	2,076,257	...	2,076,257	...	...	...
...	...	...	160,000	160,000	...	...	...
...	...	...	75,000	75,000	...	...	...
...	...	...	...	546,290	...	...	...
...	46,818,900	2,076,257	781,290	49,676,447	49,191,339	485,108	...
...	209,100	...	...	209,100	...	...	...
...	...	...	3,710	3,710	...	...	...
...	209,100	...	3,710	212,810	212,810	...	209,196
...	6,509,000	...	997,000	7,506,000	7,506,000	...	6,715,000
286	...	...	4,017	4,303	4,303	...	1,316
286	53,537,000	2,076,257	1,786,017	57,399,560	56,914,452	485,108	53,739,516
Canada Deposit Insurance Corporation							
(S)	(L)	Loans pursuant to the <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1.					
6,000,000,000	...	...	...	6,000,000,000	...	6,000,000,000	(395,000,000)
6,000,000,000	...	...	...	6,000,000,000	...	6,000,000,000	(395,000,000)
Canadian International Trade Tribunal							
...	7,312,000	...	...	7,312,000	...	...	...
...	...	139,000	...	139,000	...	...	...
...	...	...	17,000	17,000	...	...	...
...	...	...	170,786	170,786	...	...	...
...	7,312,000	139,000	187,786	7,638,786	7,353,072	285,714	7,258,403
...	1,174,000	...	180,000	1,354,000	1,354,000	...	1,245,000
...	8,486,000	139,000	367,786	8,992,786	8,707,072	285,714	8,503,403
Office of the Superintendent of Financial Institutions							
...	1,660,000	...	...	1,660,000	...	...	...
...	...	12,550	...	12,550	...	...	...
...	...	...	(42,821)	(42,821)	...	...	...
...	...	...	81,000	81,000	...	...	...
...	1,660,000	12,550	38,179	1,710,729	1,597,623	113,106	1,668,821

Source of authorities

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Collective agreements.

(3) Statutory authority.
 (L) Non-budgetary authority (loan, investment or advance).
 (i) Treasury Board Vote 5—Government contingencies.
 Treasury Board Vote 10—Government-wide initiatives.
 Treasury Board Vote 15—Collective agreements.

Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Economic, Social and Financial Policies Program	47,728,266	45,858,526	...	1,341,063	...	...	620,000	385,635	...	...	47,108,266	46,813,954
International financial organizations—												
Budgetary	...	...	...	...	1,010,500,972	749,652,598	...	...	...	...	1,010,500,972	749,652,598
Non-budgetary	...	...	...	...	...	...	...	...	...	...	811,985,698	343,360,220
Domestic coinage	105,886,502	105,886,502	...	...	...	...	...	...	...	...	105,886,502	105,886,502
Corporate administration	196,937,801	190,817,230	...	4,135,112	...	...	5,774,000	5,781,968	...	...	191,163,801	189,170,374
Special projects—												
Budgetary	68,589,970	17,687	...	...	...	...	...	...	...	...	68,589,970	17,687
Non-budgetary	...	...	...	...	...	...	...	...	...	...	1,602,873,826	...
Sub-total—												
Budgetary	419,142,539	342,579,945	...	5,476,175	1,010,500,972	749,652,598	6,394,000	6,167,603	...	...	1,423,249,511	1,091,541,115
Non-budgetary	...	...	...	...	...	...	...	...	...	...	2,414,859,524	343,360,220
Revenues netted against expenditures	(6,394,000)	(6,167,603)	...	...	...	...	(6,394,000)	(6,167,603)	...	...	...	...
Total Program—	412,748,539	336,412,342	...	5,476,175	1,010,500,972	749,652,598	...	...	...	...	1,423,249,511	1,091,541,115
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Public Debt Program												
Interest and other costs	45,169,441,953	45,169,379,037	...	62,916	...	...	...	...	...	...	45,169,441,953	45,169,441,953
Canada investment and savings	140,884,469	140,787,027	...	97,442	...	...	...	...	...	...	140,884,469	140,884,469
Total Program—Budgetary	45,310,326,422	45,310,166,064	...	160,358	...	...	...	...	...	...	45,310,326,422	45,310,326,422
Federal-Provincial Transfers Program												
Transfer payments	...	...	...	...	24,264,108,760	24,264,016,119	...	...	...	...	24,264,108,760	24,264,016,119
Total Program—Budgetary	...	...	...	...	24,264,108,760	24,264,016,119	...	...	...	...	24,264,108,760	24,264,016,119
Total Department—												
Budgetary	45,723,074,961	45,646,578,406	...	5,636,533	25,274,609,732	25,013,668,717	...	...	...	...	70,997,684,693	70,665,883,656
Non-budgetary	...	...	...	...	...	...	...	...	...	...	2,414,859,524	343,360,220
Auditor General												
Legislative auditing	57,019,560	56,537,494	...	...	380,000	376,958	...	...	...	...	57,399,560	56,914,452
Total Program—Budgetary	57,019,560	56,537,494	...	...	380,000	376,958	...	...	...	...	57,399,560	56,914,452

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Canada Deposit Insurance Corporation—	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary												
Canadian International Trade Tribunal—	8,992,786	8,707,072	...	...	...	...	...	...	6,000,000,000	...	6,000,000,000	...
Budgetary												8,707,072
Office of the Superintendent of Financial Institutions												
Financial institutions supervision and actuarial services	121,489,491	55,100,970	631,000	590,000	...	...	48,399,000	47,764,454	...	...	73,721,491	7,926,516
Revenues netted against expenditures	(48,399,000)	(47,764,454)	...	...	...	...	(48,399,000)	(47,764,454)	...	...	...	...
Total Program—Budgetary	73,090,491	7,336,516	631,000	590,000	...	...	...	...	...	...	73,721,491	7,926,516
Total Ministry—												
Budgetary	45,862,177,798	45,719,159,488	631,000	6,226,533	25,274,989,732	25,014,045,675	...	...	...	...	71,137,798,530	70,739,431,696
Non-budgetary	...	...	...	...	...	...	...	...	8,414,859,524	343,360,220	8,414,859,524	343,360,220

Transfer Payments

Source of authorities										Disposition of authorities					
Available from previous years	As shown in				Adjustments and transfers	Total available for use	Used in the current year						Available for use in subsequent years		
	\$	\$	\$	\$			\$	\$	\$	\$	\$	\$	\$		
Department															
Economic, Social and Financial Policies Program															
Grants															
International financial organizations															
To meet commitments made by Canada under multilateral debt reduction agreements															
...	127,300,000	...	(1,160,671)	126,139,329	54,653,413	71,485,916	...	91,057,753							
Grant to the World Bank's Heavily Indebted Poor Countries Trust Fund															
...	...	109,000,000	...	109,000,000	109,000,000	...	...	...				
Grant to the International Monetary Fund's Poverty Reduction and Growth Facility/Heavily Indebted Poor Countries Trust Fund															
...	...	66,000,000	...	66,000,000	64,845,962	1,154,038	...	...					
...	127,300,000	175,000,000	(1,160,671)	301,139,329	228,499,375	72,639,954	...	91,057,753							
Total—Grants															
Contributions															
International financial organizations															
To meet commitments made by Canada under multilateral debt service reduction agreements															
...	170,000,000	...	1,160,671	171,160,671	171,160,671	...	...	177,578,161							
Other transfer payments															
International financial organizations															
(S) Encashment of demand notes by the International Development Association in accordance with the <i>Bretton Woods and Related Agreements Act</i>															
...	361,300,000	...	(11,891,000)	349,409,000	349,409,000	...	...	267,000,000							
Payment to Export Development Corporation for the purpose of debt restructuring															
...	...	600,000	...	600,000	583,552	16,448	...	...					
197,487,093	...	...	(9,295,121)	188,191,972	...	...	188,191,972	98,775,487							
197,487,093	361,300,000	600,000	(21,186,121)	538,200,972	349,992,552	16,448	188,191,972	365,775,487							
Special projects															
Items not required for the current year															
...	...	...	...	...	...	...	...	2,500,000,000							
197,487,093	361,300,000	600,000	(21,186,121)	538,200,972	349,992,552	16,448	188,191,972	2,865,775,487							
Total—Other transfer payments															
Program Summary by Business Line															
International financial organizations															
...	658,600,000	175,600,000	(21,186,121)	1,010,500,972	749,652,598	72,656,402	188,191,972	634,411,401							
Special projects															
...	...	...	...	...	...	...	...	2,500,000,000							
197,487,093	658,600,000	175,600,000	(21,186,121)	1,010,500,972	749,652,598	72,656,402	188,191,972	3,134,411,401							
Total Program															

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Used in the current year		Available for use in subsequent years	
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	40,000,000
...	1,299,000,000	102,800,000	...	1,401,800,000	1,401,707,359	92,641	...	1,324,747,766
...	30,000,000	...	75,203	30,075,203	30,075,203	...	...	29,881,561
...	9,288,000,000	552,559,000	58,363,000	9,898,922,000	9,898,922,000	...	...	10,766,350,000
...	12,500,000,000	(108,463,000)	...	12,391,537,000	12,391,537,000	...	...	12,733,624,000
...	...	...	3,500,000,000	3,500,000,000	3,500,000,000	...	...	...
...	(498,000,000)	(34,000,000)	(882,443)	(532,882,443)	(532,882,443)	...	...	(476,475,189)
...	(2,251,000,000)	(174,000,000)	(343,000)	(2,425,343,000)	(2,425,343,000)	...	...	(2,149,697,000)
...	...	...	...	...	...	...	...	3,261,863
...	20,368,000,000	338,896,000	3,557,212,760	24,264,108,760	24,264,016,119	92,641	...	22,231,693,001
...	20,368,000,000	338,896,000	3,557,212,760	24,264,108,760	24,264,016,119	92,641	...	22,271,693,001
197,487,093	21,026,600,000	514,496,000	3,536,026,639	25,274,609,732	25,013,668,717	72,749,043	188,191,972	25,406,104,402
...	380,000	...	...	380,000	376,958	3,042	...	378,531
...	380,000	...	...	380,000	376,958	3,042	...	378,531
197,487,093	21,026,980,000	514,496,000	3,536,026,639	25,274,989,732	25,014,045,675	72,752,085	188,191,972	25,406,482,933

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities previous year
	\$	\$	\$
Economic, Social and Financial Policies Program			
Budgetary (respendable revenues)			
Policies and advice	620,000	385,635	593,320
Corporate administration	5,774,000	5,781,968	5,652,595
Total Department—Budgetary	6,394,000	6,167,603	6,245,915
Canada Deposit Insurance Corporation			
Non-budgetary (respendable receipts)			
Repayment of advances to the Corporation	...	...	395,000,000
Total Program—Non-budgetary	...	...	395,000,000
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Financial institutions supervision and actuarial services			
Assessments on:			
Supervision of financial institutions	43,999,000	42,245,619	40,304,265
Supervision of pension plans	3,000,000	4,131,857	2,347,233
	46,999,000	46,377,476	42,651,498
Services provided to Canada Deposit Insurance Corporation	100,000	206,222	77,306
Services provided to Canada Pension Plan	1,300,000	1,180,756	1,022,011
Adjustments to prior year's payables	...	...	457,092
Total Program—Budgetary	48,399,000	47,764,454	44,207,907
Total Ministry—Budgetary	54,793,000	53,932,057	50,453,822
Non-budgetary	...	...	395,000,000

Revenues

Department	Current year	Previous year
	\$	\$
Economic, Social and Financial Policies Program		
Tax revenues—		
Goods and services tax	11,066	12,326
Total tax revenues	11,066	12,326
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Canada Deposit Insurance Corporation	...	15,161,444
Bank of Canada—Transfer of profit	1,766,092,296	1,703,840,735
Petro-Canada Limited—Dividend	17,780,438	19,756,042
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	1,032,929	1,198,951
Winter capital projects fund	...	3,729
Jamaica	2,421,371	3,280,662
United Kingdom—United Kingdom Financial Agreement Act, 1946	1,464,739	2,175,436
Deferred interest	4,215,862	4,229,777
International Monetary Fund—Poverty Reduction and Growth Facility	53,840,301	39,480,717
Ottawa Civil Service Recreational Association	3,469	3,945
Thailand Financial Assistance Loan	33,340,598	16,180,711
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—		
Transfer of profit	1,934,670,824	1,656,398,537
International Monetary Fund—Subscriptions—Transfer of profit	151,918,666	80,416,005
Cash and accounts receivable—Cash—		
Interest—Chartered banks	23,778,659	36,419,247
Interest—Short term deposits	436,123,595	343,964,640
Other accounts—		
Canadian Heritage—		
Canadian Heritage Revolving Funds	310,146	226,999
Foreign Affairs and International Trade—		
Passport Office Revolving Fund	...	3,433
Natural Resources—		
Natural Resources Revolving Funds	7,768	...
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund	203,000	477,937
Government Telecommunications and Informatics		
Services Revolving Fund	496,200	1,021,000
Optional Services Revolving Fund	1,543,144	652,561

Revenues—Continued

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Solicitor General—Correctional Service— CORCAN Revolving Fund	1,428,400	1,369,100		
Refunds of previous years' expenditures— Refund of salaries, goods and services Refund from the provinces Adjustments to prior year's payables	4,430,731,349	3,926,320,552		
	190,020	886,496		
	3,121,840	...		
	99,410,554	...		
	102,722,414	886,496		
Service fees— Fines, penalties and forfeitures Fees—Access to information	10,303	685		
	3,589	680		
	13,892	1,365		
Domestic coinage	169,924,460	81,367,958		
Proceeds from sales— Sale of real property to Canada Lands Company Limited	10,066,198	45,496,164		
	65,359	66,694		
Sale of other publications	10,131,557	45,562,858		
Proceeds from the disposal of surplus Crown assets	25,470	16,607		
Net gain on exchange	...	94,368,541		
Miscellaneous non-tax revenues— Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account— Cheques	11,664	1,015		
	17,121,876	14,522,198		
Unclaimed cheques Unclaimed balances received from Bank of Canada in respect of chartered banks Mortgage interest premium Other miscellaneous revenues	4,397,169	818,943		
	2,199,883	5,147,354		
	190,017	...		
	23,920,609	20,489,510		
Total non-tax revenues	4,737,469,751	4,169,013,887		
Total Program	4,737,480,817	4,169,026,213		
Public Debt Program				
Non-tax revenues— Miscellaneous non-tax revenues— Transfer from matured debt outstanding				
Total Program				
Total Department				
Auditor General				
Tax revenues— Goods and services tax				
Total tax revenues				
Non-tax revenues— Refunds of previous years' expenditures— Refunds of previous years' expenditures Adjustments to prior year's payables				
Service fees— Auditing services rendered to organizations Proceeds from the disposal of surplus Crown assets Miscellaneous non-tax revenues				
Total non-tax revenues				
Total Program				
Canadian International Trade Tribunal				
Non-tax revenues— Refunds of previous years' expenditures Miscellaneous non-tax revenues				
Total Program				
Office of the Superintendent of Financial Institutions				
Tax revenues— Goods and services tax				
Total tax revenues				

Revenues—Concluded

	Current year	Previous year
	\$	\$
Non-tax revenues—		
Refunds of previous years' expenditures	...	238,914
Proceeds from the disposal of surplus Crown assets	1,312	1,172
Total non-tax revenues	1,312	240,086
Total Program	823,247	608,007
Ministry Summary		
Tax revenues—		
Goods and services tax	857,803	400,713
Total tax revenues	857,803	400,713
Non-tax revenues—		
Return on investments	4,430,731,349	3,926,320,552
Refunds of previous years' expenditures	102,776,546	1,216,089
Service fees	764,132	826,595
Domestic carriage	169,924,460	81,367,958
Proceeds from sales	10,131,557	45,562,858
Proceeds from the disposal of surplus Crown assets	30,799	19,311
Net gain on exchange	...	94,368,541
Miscellaneous non-tax revenues	28,538,034	25,534,179
Total non-tax revenues	4,742,896,877	4,175,216,083
Total Ministry	4,743,754,680	4,175,616,796

(1) Interest unless otherwise indicated.

SECTION 8

1999-2000

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

CONTENTS

	<i>Page</i>
Program objective and business line description	8.2
Ministry summary	8.4
Programs by business line	8.6
Transfer payments	8.7
Details of spendable amounts	8.11
Revenues	8.12

Department

Objective

The objective of the program is to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters; to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; to provide safe, effective, and environmentally sound marine services responsive to the needs of Canadians in a global economy; and to coordinate the policies and programs of the Government of Canada respecting oceans.

Business Line Description

Marine navigation services

Marine navigation services provides, operates and maintains a system of aids to navigation, provides waterways development and maintenance, and ensures protection of the public right to navigation and protection of the environment.

Marine communications and traffic services

Marine communications and traffic services provides distress and safety communications and coordination, vessel screening to prevent entry of unsafe vessels into Canadian waters, regulation of vessel traffic movements, and management of an integrated system of marine information and public correspondence services. In addition to ensuring safe marine navigation, Marine communications and traffic services (MCTS) supports economic activities by optimizing traffic movements and port efficiency, and by facilitating industry ship/shore communications. All of the functions are derived from a regulatory framework based primarily on the *Canada Shipping Act* and the *Safety of Life at Sea Convention*.

Icebreaking operations

Icebreaking operations are those activities such as icebreaking escort, channel maintenance, flood control, harbour breakouts, and ice routing and information services for marine traffic navigating through or around ice-covered waters, and for the general public. It also coordinates the movement of cargo for the annual resupply of Northern settlements and military sites using contracted commercial carriers.

Rescue, safety and environmental response

Rescue, safety and environmental response (RSER) is composed of the following major program areas: marine search and rescue (SAR); environmental, response and departmental national emergency preparedness; and the promotion of boating safety to the marine public through prevention and regulation.

Fisheries and oceans science

Marine ecosystems are monitored and assessed through research vessel surveys, monitoring of fisheries and cooperative programs with fisheries. Measurements of ocean parameters such as temperature, salinity, water levels and wave heights come from many sources within and outside the Department. Scientists work in multidisciplinary teams with collaborative of fisheries and university based scientists to assess fish stocks in a broader ecosystem and environmental context. Climate-related studies focus on the effects of climatic changes in the ocean on fish species such as cod and salmon and the role of the oceans in the world climate system.

Aquaculture science is focused on making new fish species viable for culture in Canada and improving the efficiency of culture of existing species. The introduction and spread of fish diseases to wild and cultured stocks is combated through fish health protection regulations requiring certification of fish production facilities before fish may be transported from such facilities into Canada or across provincial boundaries.

Habitat management and environmental science

This business line develops and implements policies, plans and programs and administers statutes related to the protection and conservation of aquatic habitats and the environment. It also involves investigating and monitoring chemical and physical conditions which affect the quality of aquatic environments as well as the collection, analysis and interpretation of information to support the sustained economic utilization of Canada's renewable aquatic resources and to assess, approve and monitor activities which affect the quality and quantity of fish habitat.

Hydrography

Hydrographic surveys measure the parameters necessary to describe the precise nature and configuration of the seabed and the floors of inland navigable waters, their geographic relationship to the landmass and the characteristics and dynamics of these waters. Parameters measured include: water depth, bottom type, near surface currents, tides, and water levels. Data collected are published as navigational charts and other publications such as tide and current tables, sailing directions, small craft guides, and water level bulletins. Hydrographic information is also used for the determination of the seaward limits of national jurisdiction and the delimitation of maritime boundaries.

Fisheries management

Fisheries management is responsible for fisheries management functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones. This includes the inland river systems and lakes in all provinces, except where authority for the management of inland fisheries has been delegated to the province or territory. This includes management in Canadian portions of transboundary rivers, shared management of interception fisheries in international waters and management of the Aboriginal, recreational and commercial fishing effort in Canadian coastal

waters. Fisheries management is also responsible for negotiating international arrangements to advance Canada's fisheries conservation interests in cooperation with other government departments, and the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries. The objectives of fisheries management are complemented through the delivery of capacity-reduction programs such as the Canadian fisheries adjustment and recovery plan, the Atlantic groundfish strategy (TAGS) and the Northern cod adjustment and recovery program (NCARP). These special programs address specific needs for a specified period of time.

Harbours

The operation and maintenance of a national system of fishing and recreational harbours involves the construction and upkeep of wave protection structures and boat mooring and launching facilities as well as the dredging of harbour channels and basins to an adequate water depth. Additional activities include the provision

and maintenance of service areas and equipment for fish and gear handling and various onshore services. Program management, including engineering and technical services, is provided regionally under national policy direction, with ongoing harbour management and administration, where applicable, provided locally.

Fleet management

Fleet management consists of the acquisition, maintenance, and scheduling of the department's vessel and air fleets in support of the following program areas: Marine navigation services; Marine communications and traffic services; Icebreaking operations; Rescue, safety and environmental response; Fisheries management; Fisheries and oceans science; and Hydrography. The funding to crew and to operate the fleet is provided by the above program areas. Fleet management also arranges for any augmentation of fleet capabilities by arranging for other government departments and the private sector to provide additional sea and air support to the programs.

Policy and internal services

The responsibilities of Policy and internal services include: executive direction of the program; corporate and regional management; provision of administrative services; coordination of departmental policies, programs; and development and promulgation of the department's national regulations.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers		\$	\$	
\$	\$	\$	\$		\$	\$	\$
...	822,310,000	...	...	1	...	...	...
...	...	99,167,647	...	1a	...	...	...
...	...	...	...	1b	...	...	...
...	...	8,249,088	...		...	...	...
...	...	6,450,000	...		...	...	...
...	...	2,549,300	...		...	...	...
...	...	613,000	...		...	...	...
...	...	20,250,741	...		...	...	...
...	822,310,000	107,416,735	29,863,041		898,089,355	61,500,421	873,806,513
...	129,092,000	...	...	5	...	...	...
...	...	7,201,000	...	5a	...	...	...
...	...	...	(6,450,000)		...	...	...
...	129,092,000	7,201,000	(6,450,000)		123,115,343	6,727,657	114,603,149
...	272,875,000	...	...	10	...	...	...
...	...	50,795,773	...	10a	...	...	...
...	...	...	(2,549,300)		...	...	...
...	272,875,000	50,795,773	(2,549,300)		252,624,284	68,497,189	249,391,872
...	48,900	...	1,816	(S)	...	...	...
...	200,000	...	(200,000)	(S)	50,716	...	49,978
...	89,539,000	...	13,719,000	(S)	103,258,000	...	93,312,000
...	...	...	9,774	(S)	9,774	...	17,810
...	...	...	382,172	(S)	382,172	...	302,983
973,321	...	...	1,790,387	(S)	1,465,982	1,297,726	1,985,208
...	...	...	...		...	...	210,732
973,321	1,314,064,900	165,413,508	36,566,890		1,378,995,626	136,725,267	1,297,726
...	...	...	...		...	...	1,333,680,245

Freshwater Fish Marketing Corporation

L306 Loans to the Corporation and guarantees for loans pursuant to the *Freshwater Fish Marketing Act*. Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to \$30,000,000 (Net)

30,000,000	...	...	...	30,000,000	...	...	...	30,000,000	...
30,000,000	...	...	...	30,000,000	...	...	...	30,000,000	...
Total Program—Non-budgetary									
973,321	1,314,064,900	165,413,508	36,566,890	1,517,018,619	Total Ministry—				
30,000,000	...	...	...	30,000,000	Budgetary				
					Non-budgetary				
					1,378,995,626	136,725,267	1,297,726	1,333,680,245	
					...	...	30,000,000	...	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(t) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Marine navigation services	112,693,364	118,298,743		24,736,000	14,474,113		...	...		28,285,000	29,801,681		...	...		109,144,364	102,971,175	
Marine communications and traffic services	64,247,777	60,325,121		10,396,000	7,687,849		...	...		295,000	658,283		...	...		74,348,777	67,354,687	
Icebreaking operations	55,134,362	53,478,166		...	...		...	...		19,824,000	12,305,761		...	...		35,310,362	41,172,405	
Rescue, safety and environmental response	116,264,342	100,424,911		...	488,276		3,692,000	3,575,205		70,000	487,945		...	...		119,886,342	104,000,447	
Fisheries and oceans science	126,831,563	129,840,715		...	2,069,448		1,778,150	1,686,534		...	...		...	...		128,609,713	133,596,697	
Habitat management and environmental science	77,435,934	75,243,919		...	50,943		2,779,700	2,777,266		...	...		...	...		80,215,634	78,072,128	
Hydrography	27,326,060	31,171,299		...	817,786		132,300	132,245		...	...		...	...		27,458,360	32,121,330	
Fisheries management	212,412,692	193,989,621		...	2,558,265		309,887,323	241,696,036		...	...		...	...		522,300,015	438,243,922	
Harbours	41,049,697	37,180,243		11,344,000	23,974,268		2,554,100	2,517,996		...	...		...	...		54,947,797	63,672,507	
Fleet management	76,169,576	82,123,648		68,162,000	39,306,287		...	...		...	411,566		...	...		144,331,576	121,018,369	
Policy and internal services	210,627,779	168,763,246		15,205,000	31,688,108		297,900	239,002		5,665,000	3,918,397		...	...		220,465,679	196,771,959	
Sub-total	1,120,193,146	1,050,839,632		129,843,000	123,115,343		321,121,473	252,624,284		54,139,000	47,583,633		...	...		1,517,018,619	1,378,995,626	
Revenues netted against expenditures	(54,139,000)	(47,583,633)		...	...		...	...		(54,139,000)	(47,583,633)		...	...		...	...
Total Department—Budgetary	1,066,054,146	1,003,255,999		129,843,000	123,115,343		321,121,473	252,624,284		...	...		...	...		1,517,018,619	1,378,995,626	
Freshwater Fish Marketing Corporation—Non-budgetary	...	...		...	...		...	...		...	...		...	...		30,000,000	...	
Total Ministry—Budgetary	1,066,054,146	1,003,255,999		129,843,000	123,115,343		321,121,473	252,624,284		...	...		...	...		1,517,018,619	1,378,995,626	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		30,000,000	...	

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	\$	\$					\$	\$
...	15,500	...	...	15,500	15,500	...	...	15,500
...	...	...	41,500	41,500	41,500	...	...	...
...	46,000	45,300	...	91,300	91,245	55	...	46,000
...	...	...	7,000	7,000	7,000	...	...	...
...	152,500	(45,300)	(48,500)	58,700	...	58,700	...	173,000
...	214,000	...	...	214,000	155,245	58,755	...	234,500
Contributions								
...	3,500,000	...	...	3,500,000	3,383,205	116,795	...	2,989,951
...	192,000	...	...	192,000	192,000	...	...	192,000
...	3,692,000	...	...	3,692,000	3,575,205	116,795	...	3,181,951

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
Fisheries and oceans science							
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues							
...	5 700	952 889	958 589	958 589	...	...	1 009 050
...	...	(121 389)	804 061	712 445	91 616	...	753 160
...
...	5 700	925 450	1 762 650	1 671 034	91 616	...	1 762 210
Habitat management and environmental science							
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues							
...	...	478 400	478 400	478 310	90	...	809 000
...	...	230 400	230 400	230 400	...	...	366 693
...	...	2 029 400	2 029 400	2 027 056	2 344	...	...
...	...	...	...	2 735 766	2 434	...	1 175 693
Hydrography							
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues							
...	...	41 000	41 000	41 000	...	...	6 000
...
...	...	41 000	41 000	41 000	...	...	6 000
Fisheries management							
Contributions for early retirement benefits to older fish processing plant workers, trawlermen and fishermen whose livelihood was adversely affected by the moratorium on the northern cod fishery							
...	6 150 000	202 200	6 352 200	5 321 763	1 030 437	...	7 726 667
...	962 000	...	962 000	413 210	548 790	...	358 714
...
...	2 915 000	(24 000)	2 891 000	2 164 247	726 753	...	2 252 593
Contributions to the Salmon Sub-Committee of the Yukon Fish and Wildlife Management Board for implementing responsibilities pursuant to comprehensive land claim settlements							
...	182 100	(182 100)	...	...	...	...	...
Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements							
...	29 200 000	2 000 000	32 138 000	31 315 096	822 904	...	29 303 580

...	...	...	55,000,000	55,000,000	55,000,000	15,185,850	39,814,150	...	...
...	175,000	...	...	175,000	...	96,081	78,919	...	445,696
...
...	98,000,000	8,848,423	(16,290,200)	90,558,223	...	66,014,353	24,543,870	...	87,564,139
...	...	10,600,000	138,200	10,738,200	...	10,738,109	91	...	13,309,429
...	...	19,000,000	(19,000,000)	...	...	...	...	...	...
...	...	500,000	274,000	774,000	...	774,000	...	...	1,001,779
...	...	550,000	...	550,000	...	285,154	264,846	...	...
...	...	...	...	103,058,600	...	102,837,569	221,031	...	88,885,613
...	...	2,300,000	(2,300,000)	...	...	...	...	...	...
...	...	1,000,000	1,007,200	2,007,200	...	1,958,332	48,868	...	...
...	...	...	6,500	6,500	...	6,500	...	...	7,776,210
...	...	3,540,000	...	3,540,000	...	3,455,872	84,128	...	2,940,000
...	...	431,900	8,600	440,500	...	440,500	...	...	431,900
...	...	...	688,900	688,900	...	682,400	6,500	...	69,000
...	200,000	...	(200,000)	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	426,448
...	137,784,100	48,770,323	123,325,900	309,880,323	...	241,689,036	68,191,287	...	242,491,768
...	...	1,100,000	1,454,100	2,554,100	...	2,517,996	36,104	...	530,750
...
...	379,200	...	(140,000)	239,200	...	239,002	198	...	9,000
...	131,000,000	...	(131,000,000)	...	...	...	...	...	...
...	131,379,200	...	(131,140,000)	239,200	...	239,002	198	...	9,000
...	272,861,000	50,795,773	(2,749,300)	320,907,473	...	252,469,039	68,438,434	...	249,157,372

Transfer Payments—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years		Used in the previous year
	\$	Main Estimates	Supplementary Estimates					\$	\$	

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Marine navigation services			
Marine service fees	27,713,000	29,383,333	29,136,129
Employee deductions for employee housing	482,000	19,387	19,503
Prescott shops operations	90,000	...	...
Revenues from rentals and concessions	...	15,837	14,127
Miscellaneous recoveries	...	383,124	383,871
	28,285,000	29,801,681	29,553,630
Marine communications and traffic services			
Coast guard radio tolls	281,000	367,095	455,955
Recovery from Environment Canada	14,000	...	...
Employee deductions for employee housing	...	...	128,044
Revenues from rentals and concessions	...	75,407	58,059
Miscellaneous	...	215,781	72,361
	295,000	658,283	714,419
Icebreaking operations			
Eastern Arctic sealift	6,000,000	7,061,304	7,039,527
Marine service fees	13,824,000	5,209,103	1,139,837
Miscellaneous	...	35,354	321,502
	19,824,000	12,305,761	8,500,866
Rescue, safety and environmental response			
Small vessels regulations for capacity plates and construction decals	70,000	...	...
Miscellaneous	...	...	...
	70,000	487,945	332,059
Fleet management			
Miscellaneous recoveries	...	255,603	387,443
Revenues from rentals and concessions	...	...	204,958
Miscellaneous	...	155,963	190,801
	...	411,566	783,202
Policy and Internal services			
Canadian Coast Guard College	2,200,000	3,918,397	3,200,913
Miscellaneous recoveries	3,465,000	...	...
	5,665,000	3,918,397	3,200,913
Total Ministry—Budgetary	54,139,000	47,583,633	43,085,089

Revenues

	Current year	Previous year
	\$	\$
Department		
Tax revenues—		
Goods and services tax	2,949,617	2,163,381
Total tax revenues	2,949,617	2,163,381
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,735,778	3,047,892
Adjustments to prior year's payables	1,904,582	906,777
	3,640,360	3,954,669
Privileges, licences and permits—		
Fees	118,847	322,743
Licences	38,413,198	39,363,700
Oyster leases	108,323	65,013
Bait	44,745	46,666
Vessel and fishermen registrations	3,099,842	3,313,601
Small craft harbours—		
Wharfage, berthage and leases	1,929,732	2,077,576
Licences	69,753	119,978
Other wharf revenues	71,413	89,444
	43,855,853	45,398,721
Service fees—		
Rental of land, buildings, vehicles and machinery	254,232	219,040
Sundries	288,506	283,999
	542,738	503,039
Proceeds from sales—		
Proceeds from sale of publications	2,625,945	2,713,222
Sundry sales	183,071	816,384
	2,809,016	3,529,606
Proceeds from the disposal of surplus Crown assets	1,790,387	1,979,049
Miscellaneous non-tax revenues—		
Seizures and forfeitures	317,651	508,372
Fines	1,387,296	1,327,171
Sundries	1,207,867	398,627
	2,912,814	2,234,170
Total non-tax revenues	55,551,168	57,599,254
Total Ministry	58,500,785	59,762,635

SECTION 9

1999-2000

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department

Canadian Commercial Corporation

Canadian International Development Agency

Export Development Corporation

International Development Research Centre

International Joint Commission

NAFTA Secretariat, Canadian Section

Northern Pipeline Agency

CONTENTS

	<i>Page</i>
Program objective and business line description	9.2
Ministry summary	9.6
Programs by business line	9.13
Transfer payments	9.15
Details of spendable amounts	9.23
Revenues	9.24

Department**Objective**

To act for Canada and all Canadians to enhance prosperity, employment and security and work toward a peaceful world by the promotion of Canadian culture and values.

Business Line Description*International business development*

Create jobs and prosperity in Canada by encouraging Canadian firms to take full advantage of international business opportunities and by facilitating investment and technology flows.

Trade and economic policy

Create jobs and prosperity in Canada by effectively managing Canada's trading relationships with the United States and liberalizing trade and capital flows around the world, based on clear and equitable rules.

International security and cooperation

A peaceful, law-based international system reflecting Canadian values in which Canada is secure from threats from abroad.

Assistance to Canadians abroad (consular services)

Satisfaction of the needs of individual Canadians travelling or living abroad for official assistance.

Public diplomacy

Creation of interest and confidence in Canada abroad and an international public environment favourable to Canada's political and economic interests and Canadian values.

Corporate services

Enable the Department to achieve its mission and objectives through the delivery of cost-effective support services.

Services to other Government departments

Enable other Government departments to deliver their programs abroad through the delivery of cost-effective support services.

Passport services

To provide internationally respected travel documents to Canadian citizens and other eligible residents of Canada.

Canadian Commercial Corporation**Objective**

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian International Development Agency**Objective**

To facilitate the efforts of the peoples of developing countries and countries in transition to achieve self-sustainable economic and social development in accordance with their needs and environment, by cooperating with them in development activities; and to provide humanitarian assistance thereby contributing

to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Business Line Description*Geographic programs*

Geographic programs involve direct contacts between the Government of Canada and recipient countries and are developed through consultation and cooperation with partners in these countries. They are the main assistance instrument directly available to the Government to invest, over the long-term, in areas critical to sustainable development. In all, geographic programs account for about one-third of the international assistance budget.

Projects supported through the geographic programs reflect both the needs of developing countries and Canada's ability to meet these needs. These projects, as well as the contracts and contribution agreements required for their delivery, range in value from thousands to tens of millions of dollars and can vary considerably in their approach and subject matter. With few exceptions, geographic programs are delivered in kind directly by Canadian suppliers and executing agents or under recipient country procurement – all within the framework of Canadian tied aid policies (funds allocated for the procurement of goods and services in Canada) and on Canadian content requirements.

Three geographic branches – Africa and the Middle East, Asia and Americas – are responsible for planning and providing Canada's country-to-country Official Development Assistance to eligible recipients. Programming in these regions is based on the ODA purpose statement and the 6 program priorities.

Countries in transition

The Central and Eastern Europe (CEE) program is highly responsive and designed to assist countries in the region during a critical time of transition. A small share of the assistance provided through this program is considered ODA. The CEE program transfers knowledge and expertise to countries in the region through human resource development, institution-building, humanitarian and multilateral assistance, as well as policy advice. Initiatives supported by the program are delivered in partnership with the private sector, non-governmental organizations (NGOs), academia, ethnic communities and all levels of Canadian government. These partnerships enable the program to leverage project contributions from Canada and recipient country partners.

Multilateral programs

Multilateral programs involve Canadian International Development Agency (CIDA) in the work of a very wide range of international organizations and institutions. These include the UN and its agencies – such as UNICEF – the Commonwealth, la Francophonie and the regional development banks for Africa, Asia, Latin America and the Caribbean. Most of CIDA's humanitarian assistance and emergency aid is also provided through the multilateral program.

CIDA's multilateral programming seeks to achieve results in the 6 priority areas in a number of ways. Along with other donor countries, CIDA provides core funding to multilateral organizations and institutions working in these areas. CIDA also seeks to influence the policies and practices of these bodies to maximise the effectiveness of their programming and operations. In addition, the multilateral program monitors, assesses and reports on the performance of international organizations and institutions.

Multilateral branch also works towards results related to improvements in the general policies and practices

of multilateral institutions, particularly in such areas as country-level coordination, field-delivery supervision and evaluation. Improving the effectiveness of international organizations is an important element of the multilateral program.

Canadian partnership

The Canadian partnership program provides grants and contributions to Canadian and international organizations to support their activities in developing countries. This funding is responsive to the initiatives of these organizations (profit and non-profit), and emphasizes the development of sustainable partnerships between the developing countries and Canadian society through the cost-sharing of projects. Canadian partnership also manages CIDA's consultation policy and is the key interface for the Agency in external relations and consultations with its development partners.

The Canadian partnership program comprises three main sub-programs: industrial cooperation, voluntary sector and scholarships. The industrial cooperation program (INC) promotes economic growth and private sector development in developing countries by responding to Canadian private sector initiatives to establish mutually beneficial, long-term ties between Canadian and developing country partners.

The voluntary sector program focuses on grass-roots development and seeks to increase the capacity of organizations and institutions in developing countries to promote sustainable development in key socioeconomic areas. The program has a strong emphasis on improving linkages between Canadian and developing country NGOs and also supports Canadian organizations and institutions working in such areas as the environment, public sector reform, human rights, democracy and good governance to promote technology transfer and capacity building.

The scholarships program administers various fellowship and awards programs, as well as regulations and

policies governing the selection and recruitment of technical assistance cooperant/experts and in-country trainees.

Policy

Policy branch formulates and maintains CIDA's policy base within the context of the ODA purpose and priorities and Canada's broader foreign policy objectives and interests. It provides advice, information and briefing materials on policy matters and strategic issues to the Minister, CIDA and other Government departments, as well as specialised expertise on scientific and technical areas. In certain cases – e.g., environmental assessment – branch experts verify Agency compliance and legislation. The branch also manages consultations on policy matters with special interest groups and the general public.

Policy branch also takes the lead on the management of the international assistance envelope and allocations on behalf of CIDA. It houses the Agency's library and document collections, as well as numerous national and international databases, and produces corporate information required to meet national and international responsibilities for reporting on ODA expenditures.

At the international level, Policy branch seeks to improve the coordination of Canadian development policies with those of other donor countries – for example, through the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD). Policy branch also helps to represent Canada's interests in international fora and verifies that international commitments undertaken by this country are reflected in Canadian development policies.

Communications

In keeping with government communications policy, Communications branch provides support to the Minister, President and CIDA branches to help them

fulfil their responsibilities in this area. This support is provided as expert advice, media relations and analysis, public opinion research and in the form of printed and audio-visual materials.

Through its communications efforts, CIDA seeks to demonstrate to selected key publics, including youth, decision makers and opinion leaders, that it is an effective aid agency. It promotes greater awareness of international development and its impact and strengthens communications cooperation with domestic and international partners. Communications branch is also responsible for implementing the Agency's internal communications policy.

Through the development information program (DIP), Communications branch works in partnership with non-governmental and private sector organizations and individuals to inform Canadians about development programs and issues, with a special emphasis on the important role and contributions Canadians make in developing countries.

Corporate services

The Corporate services business line provides the Agency with support services that are not specific to any individual channel of program delivery. These services are rendered by the Agency executive, the Human resources and corporate services branch and the Performance review branch. The costs of these services are classified as indirect administration, as opposed to direct administration which can easily be identified with a particular channel of delivery.

Export Development Corporation

Objective

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- to encourage generally the coordination of international development research; and
- to foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Business Line Description

Operation and administration of the Canadian Section Office

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including coordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Operation and administration of the Great Lakes Regional Office

Surveillance, monitoring, coordination and assistance to the Governments in implementation of the Canada-United States Great Lakes Water Quality Agreement; staff and operation of the regional office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.

NAFTA Secretariat, Canadian Section

Objective

The NAFTA Secretariat, Canadian Section's program objective is to implement the dispute settlement provisions of the North American Free Trade Agreement (NAFTA), the Canada-Israel Free Trade Agreement and the Canada-Chile Free Trade Agreement, by providing support to panels established under the relevant agreements and by maintaining a court-like registry system relating to panel, committee, and tribunal proceedings of the relevant agreements.

NAFTA Secretariat

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (Chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or application of the NAFTA (Chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of Chapter 11 and the financial services provisions of Chapter 14 of the NAFTA may be referred to dispute settlement under the Agreement.

Disputes arising under the dispute settlement provisions of Chapter 8 of the Canada-Israel Free Trade Agreement and Chapter N of the Canada-Chile Free Trade Agreement will be administered by the Canadian Section.

In the administration of the dispute settlement provisions of the relevant agreements, the NAFTA Secretariat, Canadian Section provides legal, professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the Commission, as directed, and support for various non-dispute related committees and working groups.

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

Business Line Description*Regulation of construction of the Alaska Highway Gas Pipeline*

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and coordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline, while ensuring that the procurement of goods and services for the pipeline will be on generally competitive terms.

Ministry Summary

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						\$	\$	
...	869,966,000	...	...	869,966,000	1	Operating expenditures					
...	...	80,206,553	...	80,206,553	1a	Operating expenditures					
...	...	...	...	...	1b	Transfer of \$1,731,600 from Foreign Affairs and International Trade Vote 5					
...	...	1	...	1,731,600		Transfer from: Vote 5					
...	...	...	1,731,600	1,731,600		TB Vote 10 ⁽¹⁾					
...	...	...	857,000	857,000		TB Vote 15 ⁽¹⁾					
...	...	...	6,441,925	6,441,925		Total—Vote 1	908,235,541	50,967,538	...	840,938,559	
...	869,966,000	80,206,554	9,030,525	959,203,079		Capital expenditures					
...	87,690,000	...	...	87,690,000	5	Capital expenditures					
...	...	43,875,400	...	43,875,400	5a	Transfer to Vote 1					
...	...	...	(1,731,600)	(1,731,600)		Total—Vote 5	120,919,481	8,914,319	...	155,346,860	
...	87,690,000	43,875,400	(1,731,600)	129,833,800		Grants and contributions					
...	312,367,000	...	...	312,367,000	10	Grants and contributions					
...	...	111,983,945	...	111,983,945	10a	Grants					
...	...	...	...	...	10b	Total—Vote 10	408,707,609	15,643,337	...	362,154,959	
...	312,367,000	111,983,946	...	424,350,946		To forgive certain debts and obligations due to Her Majesty in right of Canada in an aggregate amount of \$45,000,000 representing a decrease to the principal balances owed by six debtors					
...	...	45,000,000	...	45,000,000	11a	Minister of Foreign Affairs—Salary and motor car allowance					
...	48,900	...	1,816	50,716	(S)	Minister for International Trade—Salary and motor car allowance	50,716	...	...	49,562	
...	48,900	...	1,816	50,716	(S)	Payments under the <i>Diplomatic Service (Special)</i>	50,716	...	...	49,562	
...	250,000	...	(87,988)	162,012	(S)	<i>Superannuation Act</i>	162,012	...	...	208,605	
...	...	...	...	...	(S)	Contributions to employee benefit plans			...		
...	82,883,000	...	12,699,000	95,582,000	(S)	Passport Office Revolving Fund	95,582,000	...	...	84,586,000	
21,220,599	(1,635,000)	...	1,635,000	21,220,599	(S)	Refunds of amounts credited to revenues in previous years	8,199,048	...	13,021,551	7,484,059	
...	...	...	2,463,748	2,463,748	(S)	Collection agency fees	2,463,748	...	...	530,966	
...	...	...	29,093	29,093	(S)	Spending of proceeds from the disposal of surplus Crown assets	29,093	...	...	16,465	
795,200	...	...	2,012,977	2,808,177	(S)	Total budgetary	2,049,499	...	758,678	2,281,890	
22,015,799	1,351,618,800	281,065,900	26,054,387	1,680,754,886		Total budgetary	1,587,464,794	79,509,863	13,780,229	1,453,637,487	
					L11	Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c: <i>Appropriation</i>					

10,464,151	...	...	...	10,464,151	L12	Act No. 1, 1971. Limit \$22,500,000 (Net) Working capital advance for advances to posts abroad in accordance with Vote 630, <i>Appropriation Act No. 2, 1954</i> , amended by Vote L12, <i>Appropriation Act No. 3, 1989-90</i> . Limit \$50,000,000 (Net)	(721,490)	...	11,185,641	739,715
32,820,790	...	...	...	32,820,790			4,990,764	...	27,830,026	7,807,621
43,284,941	...	...	...	43,284,941		Total non-budgetary	4,269,274	...	39,015,667	8,547,336
22,015,799	1,351,618,800	281,065,900	26,054,387	1,680,754,886		Total Department—Budgetary	1,587,464,794	79,509,863	13,780,229	1,453,637,487
43,284,941	...	...	...	43,284,941		Non-budgetary	4,269,274	...	39,015,667	8,547,336
...	10,549,000	...	...	10,549,000	15	Canadian Commercial Corporation				
...	...	7,000,000	...	7,000,000	15b	Program expenditures				
...	10,549,000	7,000,000	...	17,549,000		Program expenditures				
...	10,549,000	7,000,000	...	17,549,000		Total—Vote 15	17,548,179	821	...	15,443,342
...	10,549,000	7,000,000	...	17,549,000		Total budgetary	17,548,179	821	...	15,443,342
10,000,000	...	...	...	10,000,000	(S)	(L) Deposits to the Corporation pursuant to the <i>Canadian Commercial Corporation Act</i> , section 11. Limit \$10,000,000 (Net)	...	...	10,000,000	...
...	10,549,000	7,000,000	...	17,549,000		Total Program—Budgetary	17,548,179	821	...	15,443,342
10,000,000	...	...	...	10,000,000		Non-budgetary	...	...	10,000,000	...
...	100,717,000	...	...	100,717,000	20	Canadian International Development Agency				
...	...	5,739,152	...	5,739,152	20a	Operating expenditures				
...	...	...	231,181	231,181		Operating expenditures				
...	...	...	350,000	350,000		Transfer from: TB Vote 5 ⁽¹⁾				
...	...	...	2,711,506	2,711,506		TB Vote 10 ⁽¹⁾				
...	...	...	(693,149)	(693,149)		TB Vote 15 ⁽¹⁾				
...	100,717,000	5,739,152	2,599,538	109,055,690		Transfer to Vote 30				
...	...	...	...	...		Total—Vote 20	108,707,302	348,388	...	98,649,010
...	...	...	...	...	21b	To forgive certain debts and obligations due to Her Majesty in right of Canada amounting to \$13,626,969 representing reductions to the principal balances owed by Costa Rica				
...	17,500,000	...	...	17,500,000	25	Capital expenditures	13,626,969	...	...	24,256,992
...	...	3,000,000	...	3,000,000	25a	Capital expenditures				
...	17,500,000	3,000,000	...	20,500,000		Total—Vote 25	19,799,898	700,102	...	18,133,199
...	1,347,121,000	...	...	1,347,121,000	30	Grants and contributions				
...	...	89,482,266	...	89,482,266	30a	Grants and contributions				
...	...	...	...	...	30b	Transfer of \$693,149 from Foreign Affairs and International Trade Vote 20				
...	...	28,164,968	...	28,164,968		Transfer from Vote 20				
...	...	...	693,149	693,149						
...	1,347,121,000	117,647,234	693,149	1,465,461,383		Total—Vote 30	1,457,442,063	8,019,320	...	1,463,940,321

Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	48,900	...	2,088	50,988	(S)	Minister for International Cooperation—Salary and motor car allowance	50,988	...	49,978	
...	325,835,000	...	(78,480,047)	247,354,953	(S)	Payments (encashment of notes) to the International Financial Institutions Fund Accounts (<i>International Development (Financial Institutions) Assistance Act</i> and previous years' Appropriation Acts)	247,354,953	...	238,955,658	
...	13,543,400	...	1,882,895	15,426,295	(S)	Contributions to employee benefit plans	15,426,295	...	14,343,892	
3,945	...	...	6,938	10,883	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	3,945	7,666
3,945	1,804,765,300	140,013,355	(73,295,439)	1,871,487,161		Total budgetary	1,862,408,468	9,071,755	1,858,336,716	
<i>International Financial Institutions Fund Accounts</i>										
					L35	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$137,700,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institutions Fund Accounts (Gross)	137,700,000	...	137,708,008	
<i>International Financial Institutions Investment Accounts</i>										
					L40	Payment not to exceed US \$2,232,954 to multilateral development banks, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$3,362,382 on January 11, 1999, and to confirm that Canada's callable capital related to this payment is US \$111,647,700 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$26,391,431 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions and to confirm that Canada's callable capital related to the issuance of these notes is US \$473,571,550 (Gross)				
...	3,362,382	...	(3,362,382)	...	L40b	To increase the payments permitted to international financial institutions, from US \$2,232,954 authorized by Canadian International Development Agency Vote L40, <i>Appropriation Act No. 2, 1999-2000</i> , to US \$5,060,337, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$7,489,300 on February 11, 2000, in accordance with the <i>International Development</i>				

(Financial Institutions) Assistance Act, for the purpose of capital subscriptions in International Financial Institutions (Gross)

Total—Vote L40

(S) (L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions (Gross)

Caribbean Development Bank

(S) (L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)
Exchange valuation adjustment to the unused authority at year end

Total ⁽²⁾

African Development Bank

(S) Issuance of non-interest bearing, non-negotiable demand mand notes in an amount not to exceed US \$5,000,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in the African Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US \$83,300,000 (Gross)

(S) (L) Authorization to subscribe for 47,772 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)
Exchange valuation adjustment to the unused authority at year end

Total ⁽²⁾

Asian Development Bank

L35 Payment not to exceed US \$2,232,954 to the Asian Development Bank notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$3,362,382 on January 11, 1999, and to confirm that Canada's callable capital related to this payment is US \$111,647,700 (Gross)

L35 Issuance of non-interest bearing, non-negotiable demand mand notes in an amount not to exceed US \$3,349,431 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the pur-

...	...	1	(1)	...
...	3,362,382	1	(3,362,383)	...
...	39,834,433	4,200,000	(44,034,433)	...
73,929,100	...	...	...	73,929,100
...	...	...	(2,905,810)	(2,905,810)
73,929,100	...	...	(2,905,810)	71,023,290
...	...	...	4,588,594	4,588,594
677,396,028	...	...	...	677,396,028
...	...	...	61,372,098	61,372,098
677,396,028	...	...	61,372,098	738,768,126
...	...	...	3,362,382	3,362,382

PUBLIC ACCOUNTS OF CANADA, 1999-2000

9. 10 FOREIGN AFFAIRS AND INTERNATIONAL TRADE

PUBLIC ACCOUNTS OF CANADA, 1999-2000

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	3,349,431	3,349,431	(S)	38,686	...	3,310,745	5,019,122
pose of capital subscriptions in the Asian Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US \$167,471,550 (Gross)									
(L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)									
Unused authority at beginning of year (converted to Cdn \$ at that time)									
Exchange valuation adjustment to the unused authority at year end									
2,910,130,950	...	...	...	2,910,130,950		...	...	2,819,211,566	...
...	...	...	(90,919,384)	(90,919,384)	Total ⁽²⁾
2,910,130,950	...	...	(90,919,384)	2,819,211,566	<i>Inter-American Development Bank</i>				
L35 Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$4,042,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in the Inter-American Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US \$202,100,000 (Gross)									
...	...	...	6,452,133	6,452,133	(S)	6,452,133	...	...	6,169,142
(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)									
Unused authority at beginning of year (converted to Cdn \$ at that time)									
Exchange valuation adjustment to the unused authority at year end									
5,832,949,036	...	...	...	5,832,949,036		...	...	...	...
...	...	...	(229,266,175)	(229,266,175)	Total ⁽²⁾	5,603,682,861	...
5,832,949,036	...	...	(229,266,175)	5,603,682,861	Total non-budgetary	148,779,413	...	9,239,358,970	152,242,353
9,494,405,114	43,196,816	4,200,001	(153,663,548)	9,388,138,383	Total Program—Budgetary	1,862,408,468	9,071,755	6,938	1,858,336,716
3,945	1,804,705,300	140,013,555	(73,295,439)	1,871,487,161	Non-budgetary	148,779,413	...	9,239,358,970	152,242,353
4,494,405,114	43,196,816	4,200,001	(153,663,548)	4,388,138,383					

Export Development Corporation

41a

To increase, pursuant to subsection 10(3) of the *Export Development Act*, the contingent liability of the Corporation, in respect of the principal amounts owing under all outstanding insurance, reinsurance, or guarantee arrangements that the Corporation may enter into from ten times the authorized capital of the Export Development Corporation to \$17,500,000,000

...	...	1	...	1	...	...
...	130,000,000	...	(130,000,000)	...	(3,774,710)	...
...	...	...	(3,774,710)	...	...	60,056
...	130,000,000	...	(133,774,710)	...	(3,774,710)	...
...	...	...	25,631,563	...	25,631,563	22,173,751
...	130,000,000	1	(108,143,147)	...	21,856,853	22,233,807
516,800,000	...	...	...	...	...	...
12,248,294,995	...	...	(1,410,845,995)	...	...	10,837,449,000
10,254,391,555	108,200,000	...	(82,388,048)	...	10,280,203,507	...
...	...	...	3,774,710	...	3,774,710	...
10,254,391,555	108,200,000	...	(78,613,338)	...	10,283,978,217	...
23,019,486,550	108,200,000	...	(1,489,459,333)	...	21,638,227,217	...
...	130,000,000	1	(108,143,147)	...	21,856,854	...
23,019,486,550	108,200,000	...	(1,489,459,333)	...	21,638,227,217	...
...	82,444,000	...	...	...	82,444,000	...
...	...	4,307,000	...	...	4,307,000	...
...	...	...	268,000	...	268,000	...
...	82,444,000	4,307,000	268,000	...	87,019,000	86,488,000
...	82,444,000	4,307,000	268,000	...	87,019,000	86,488,000

International Development Research Centre

45 Payments to the International Development Research Centre
45a Payments to the International Development Research Centre
Transfer from TB Vote 15 (1)
Total—Vote 45

Total Program—Budgetary

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use		Used in the current year		Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates				\$	\$		
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	5,750,000	...	...	5,750,000	50	International Joint Commission			
...	...	354,000	...	354,000	50a	Program expenditures			
...	...	...	72,016	72,016		Transfer from: TB Vote 10 ⁽¹⁾			
...	...	...	20,000	20,000		TB Vote 15 ⁽¹⁾			
...	5,750,000	354,000	92,016	6,196,016	(S)	Total—Vote 50			
...	428,000	...	66,000	494,000		Contributions to employee benefit plans			
...	6,178,000	354,000	158,016	6,690,016		Total Program—Budgetary			
...	2,086,000	...	...	2,086,000	55	NAFTA Secretariat, Canadian Section			
...	...	...	23,611	23,611		Program expenditures			
...	2,086,000	...	23,611	2,109,611		Transfer from TB Vote 15 ⁽¹⁾			
...	138,000	...	...	138,000	(S)	Total—Vote 55			
...	...	...	...	...		Contributions to employee benefit plans			
...	2,224,000	...	23,611	2,247,611		Total Program—Budgetary			
...	237,000	...	...	237,000	60	Northern Pipeline Agency			
...	...	...	6,000	6,000		Program expenditures			
...	...	...	...	...		Transfer from TB Vote 15 ⁽¹⁾			
...	237,000	...	6,000	243,000		Total—Vote 60			
...	22,000	...	...	22,000	(S)	Contributions to employee benefit plans			
...	259,000	...	6,000	265,000		Total Program—Budgetary			
22,019,744	3,388,038,100	432,740,256	(154,928,572)	3,687,869,528		Total Ministry—			
3,567,176,605	151,396,816	4,200,001	(1,643,122,881)	31,079,650,541		Budgetary			
						Non-budgetary			
						89,552,515			
						13,787,167			
						3,115,561,424			
						158,655,007			
						3,584,529,846			
						(75,910,883)			
						202,767			
						40,233			
						142,720			
						22,000			
						24,000			
						166,720			
						428,443			
						1,495,767			
						145,000			
						1,640,767			
						501,399			
						468,000			
						5,387,034			
						501,399			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,000			
						5,387,034			
						501,399			
						468,			

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority (loan, investment or advance).
(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.
Treasury Board Vote 15—Collective agreements.

(2) Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.
(3) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of \$13 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
International business development	272,379,130	256,903,535	4,535,766	4,222,313	16,783,521	15,585,057	8,050,000	2,827,527	...	...	...	...	...	...	...	285,648,417	273,883,378	...
Trade and economic policy	101,712,358	94,942,611	3,085,431	2,844,373	109,207,112	107,161,872	...	...	...	...	...	...	...	...	...	214,004,901	204,948,856	...
International security and cooperation	187,436,865	175,364,587	10,334,949	10,191,827	275,466,200	263,124,487	...	...	...	...	...	...	...	...	...	473,238,014	448,680,901	...
Assistance to Canadians abroad (consular services)	49,522,180	46,902,270	1,321,874	1,213,599	...	...	2,230,000	2,119,390	...	...	...	...	...	...	...	48,614,054	45,996,479	...
Public diplomacy	72,024,742	66,901,342	1,283,742	1,175,674	22,879,112	22,821,193	1,103,000	788,000	...	...	...	...	...	...	...	95,084,596	90,110,209	...
Corporate services—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	231,161,555	220,560,959	102,982,245	95,430,556	177,012	177,012	12,290,000	9,378,894	...	...	...	...	...	...	...	322,030,812	306,789,633	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	43,284,941	42,692,274	...
Services to other Government departments	214,623,700	203,015,152	6,289,793	5,841,139	...	...	...	...	...	...	...	...	...	...	...	220,913,493	208,856,291	...
Passport services	76,244,515	67,625,828	5,497,084	5,497,084	...	...	60,521,000	64,923,865	...	...	...	...	...	...	...	21,220,599	8,199,047	...
Sub-total—	1,205,105,045	1,132,216,284	135,330,884	126,416,565	424,512,957	408,869,621	84,194,000	80,037,676	...	...	...	...	...	...	...	1,680,754,886	1,587,464,794	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	43,284,941	42,692,274	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(84,194,000)	(80,037,676)	...	...	...	...	(84,194,000)	(80,037,676)	...	...	...	...	...	...	...	...	...	...
Total Department—	1,120,911,045	1,052,178,608	135,330,884	126,416,565	424,512,957	408,869,621	...	...	...	...	...	...	...	...	...	1,680,754,886	1,587,464,794	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	43,284,941	42,692,274	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Commercial Corporation—	17,549,000	17,548,179	...	...	...	...	...	...	...	...	...	...	...	...	...	17,549,000	17,548,179	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,000,000	10,000,000	...
Canadian International Development Agency	59,401,893	59,382,136	...	...	658,833,587	651,746,643	...	...	...	...	...	...	...	...	...	718,235,480	711,128,779	...
Geographic programs	7,866,818	7,866,818	...	...	116,788,200	116,449,548	...	...	...	...	...	...	...	...	...	124,655,018	124,316,366	...
Countries in transition	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Multilateral programs—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	5,622,759	5,622,759	...	...	660,200,404	659,715,909	...	...	...	...	...	...	...	...	...	665,823,163	665,338,668	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canadian partnership	12,152,723	12,152,723	...	...	271,822,877	271,739,844	...	...	...	...	...	...	...	...	...	9,388,138,383	148,779,413	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	283,975,600	283,892,567	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Programs by Business Line—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Policy Communications	8,888,484	8,888,484	...	...	...	...	...	...	...	...	...	...	...	...	...	8,888,484	8,888,484	...
Corporate services	6,862,231	6,862,231	...	...	...	5,114,517	5,171,268	5,114,517	...	...	...	...	...	...	...	12,033,499	11,976,748	...
	37,375,917	37,066,958	20,500,000	19,799,898	...	...	...	...	...	...	...	...	...	...	...	57,875,917	56,866,856	...
Total Program—Budgetary	138,170,825	137,842,109	20,500,000	19,799,898	1,712,816,336	1,704,766,461	...	...	...	...	...	...	...	...	...	9,388,138,383	148,779,413	1,862,408,468
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	148,779,413
Export Development Corporation—																		
Budgetary	21,856,854	21,856,853	...	...	...	...	...	...	...	...	...	...	...	...	...	21,856,854	21,856,853	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21,638,227,217	(228,959,570)	(228,959,570)
International Development Research Centre—																		
Budgetary	87,019,000	87,019,000	...	...	...	...	...	...	...	...	...	...	...	...	...	87,019,000	87,019,000	...
International Joint Commission																		
Operation and administration of the Canadian Section Office	4,572,920	4,285,845	...	...	...	...	...	...	...	...	...	...	...	...	...	4,572,920	4,285,845	...
Operation and administration of the Great Lakes Regional Office	2,117,096	1,902,772	...	...	...	...	...	...	...	...	...	...	...	...	...	2,117,096	1,902,772	...
Total Program—Budgetary	6,690,016	6,188,617	...	...	...	...	...	...	...	...	...	...	...	...	...	6,690,016	6,188,617	...
NAFTA Secretariat, Canadian Section—																		
Budgetary	2,247,611	1,819,168	...	...	...	...	...	...	...	...	...	...	...	...	...	2,247,611	1,819,168	...
Northern Pipeline Agency																		
Regulation of construction of the Alaska Highway Gas Pipeline	265,000	224,767	...	...	...	...	...	...	...	...	...	...	...	...	...	265,000	224,767	...
Total Program—Budgetary	265,000	224,767	...	...	...	...	...	...	...	...	...	...	...	...	...	265,000	224,767	...
Total Ministry—																		
Budgetary	1,394,709,351	1,324,677,301	155,830,884	146,216,463	2,137,329,293	2,113,636,082	...	...	...	...	...	...	...	...	...	3,687,869,528	3,584,529,846	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,079,650,541	(75,910,883)	(75,910,883)

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year			Available for use in subsequent years
	Main Estimates	Supplementary Estimates					Variance		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	100,000	...	(100,000)	...	...	...	...	18,000
...	2,000,000	...	(1,240,000)	760,000	...	760,000	...	785,000	
...	2,100,000	...	(1,340,000)	760,000	...	760,000	...	803,000	
Department Grants									
International business development									
Grants for Asia-Pacific International Business Development									
...	...	...	(100,000)	...	...	...	...	...
...	2,000,000	...	(1,240,000)	760,000	...	760,000	...	...
...	2,100,000	...	(1,340,000)	760,000	...	760,000	...	...
International security and cooperation									
United Nations Voluntary Fund for Victims of Torture									
...	25,000	1	34,999	60,000	...	60,000	...	25,000	
...	500,000	...	(500,000)	...	...	...	...	500,000
Grants for Asia-Pacific Initiatives									
Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council									
...	5,392,000	...	1,530,000	6,922,000	...	5,771,058	1,150,942	5,794,524	
Grants for payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada									
...	16,000	...	(16,000)	...	...	100,000	...	...
...	...	...	100,000	100,000	...	...	...	...
...	5,933,000	1	1,148,999	7,082,000	...	5,931,058	1,150,942	6,319,524	
Chemical Weapons Convention Action Fund									
Public diplomacy									
...	13,600,000	2,300,000	337,606	16,237,606	...	16,214,741	22,865	13,183,251	
...	5,494,000	...	643,506	6,137,506	...	6,102,452	35,054	4,895,897	
...	4,000	...	...	4,000	...	4,000	...	4,000
...	19,098,000	2,300,000	981,112	22,379,112	...	22,321,193	57,919	18,083,148	
Corporate services									
Foreign Service Community Association									
...	15,000	...	...	15,000	...	15,000	...	15,000
(S) Payments under the Diplomatic Service (Special) Superannuation Act									
...	250,000	...	(87,988)	162,012	...	162,012	...	208,605	
...	265,000	...	(87,988)	177,012	...	177,012	...	223,605	
...	27,396,000	2,300,001	702,123	30,398,124	...	29,189,263	1,208,861	25,429,277	
Total—Grants									
Contributions									
International business development									
Technology development with Europe									
...	90,000	...	...	90,000	...	88,330	1,670	75,872
...	9,520,000	...	1,360,000	10,880,000	...	10,880,000	...	9,271,739	
...	

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers		\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
...	300,000	...	(96,479)	50,000	153,521	...	253,635
...	...	4,900,000	(50,000)	3,806,727	1,043,273	...	2,765,115
...	9,910,000	4,900,000	1,213,521	14,825,057	1,198,464	...	12,366,361
Contributions for Asia-Pacific International Business Development							
...	151,000	...	...	130,972	20,028	...	150,190
...	397,000	...	...	361,074	35,926	...	422,163
...	9,863,000	...	(1,000,000)	7,729,468	1,133,532	...	9,176,955
...	1,072,000	...	378,556	1,446,970	3,586	...	820,242
...	5,285,000	...	(844,344)	4,432,994	7,662	...	5,175,025
...	7,724,000	...	...	7,228,294	495,706	...	6,531,000
...	154,000	...	...	119,515	34,485	...	130,000
...	402,000	...	276,888	677,108	1,780	...	382,011
...	603,000	...	...	417,595	185,405	...	547,656
...	579,000	...	...	456,528	122,472	...	462,984
...	53,000	...	...	48,342	4,658	...	53,038
...	...	84,113,012	...	84,113,012	...	...	62,530,887
...	26,283,000	84,113,012	(1,188,900)	107,161,872	2,045,240	...	86,382,151
International security and cooperation							
Agency for Cultural and Technical Cooperation in Francophone Countries (48,654,625 French Francs)							
...	13,042,000	...	...	10,516,541	2,525,459	...	11,030,540
...	1,477,000	...	...	1,309,803	167,197	...	1,379,832
...	5,410,000	...	...	4,885,184	524,816	...	5,072,445
...	1,674,000	...	...	1,520,657	153,343	...	1,575,831
...	14,408,000	...	(1,700,000)	12,624,564	83,436	...	13,611,933
...	1,934,000	...	...	1,748,631	185,369	...	1,512,556
...	10,799,000	...	(1,719,138)	8,759,108	320,754	...	10,376,994

...	467,000	...	...	467,000	International Maritime Organization (182,400 Pounds Sterling)	365,878	101,122	...	435,160
...	12,087,000	...	...	9,362,000	North Atlantic Treaty Organization	9,064,823	297,177	...	10,555,097
...	2,517,000	...	(2,725,000)	25,000	Civil administration (279,108,271 Belgian Francs)	2,533,610	8,390	...	2,028,438
...	792,000	...	(3,000)	789,000	Science programs (58 132 384 Belgian Francs)	789,000	...	...	973,054
...	66,000	...	...	66,000	Activités de l'international French-speaking community	48,200	17,800	...	55,721
...	30,000	...	...	30,000	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (24 833,457 CFA)	30,000	...	...	30,000
...	15,970,000	...	(2,200,000)	13,770,000	United Nations Fund for Indigenous Populations	13,686,240	83,760	...	13,937,117
...	52,375,000	...	(4,477,869)	47,897,131	United Nations Educational, Scientific and Cultural Organization (36,648,780 French Francs) (US \$4,055,700)	47,703,929	193,202	...	43,437,064
...	18,071,000	...	(1,571,000)	16,500,000	World Health Organization (US \$34,559,800)	16,227,864	272,136	...	16,412,163
...	48,165,000	...	7,388,002	55,553,002	United Nations Organization (US \$11,924,000)	55,059,876	493,126	...	33,936,594
...	5,550,000	...	...	5,550,000	United Nations peacekeeping operations (US \$31,781,160)	5,550,000	...	...	5,550,000
...	3,586,000	...	...	3,586,000	Projects and development activities resulting from francophone summits	1,036,616	2,549,384	...	2,116,764
...	10,036,000	...	...	13,896,000	Preparatory Commission for the Organization for the Prohibition of Chemical Weapons (4,560,559 Netherlands Guilders)	13,892,065	3,935	...	15,948,015
...	619,000	...	(160,000)	459,000	Organization for Security and Cooperation in Europe (80,387,500 Austrian Shillings)	287,616	171,384	...	279,517
...	4,412,000	...	...	4,412,000	Non-proliferation, arms control and disarmament (US \$408,474)	2,852,183	1,559,817	...	2,685,928
...	1,100,000	...	80,000	1,180,000	Comprehensive Nuclear-Test-Ban Treaty Organization (US \$2,910,975)	1,168,800	11,200	...	1,186,800
...	600,000	...	391,499	991,499	Permanent Secretariat of the United Nations Convention on Biological Diversity	941,431	50,068	...	499,014
...	1,553,000	...	220,000	1,773,000	Support of Canadian interests abroad	1,757,670	15,330	...	1,800,158
...	925,000	...	...	925,000	Support of foreign policy consultation, research and outreach	925,000	...	...	1,850,000
...	985,000	...	...	985,000	United Nations Voluntary Fund for the Environment	984,029	971	...	946,400
...	13,984,000	...	...	13,984,000	Roosevelt Campobello International Park Commission (US \$650,000)	13,297,128	686,872	...	13,157,594
...	1,192,000	...	129,000	1,321,000	Organization of American States (US \$9,227,086)	1,320,768	232	...	736,960
...	32,000	...	...	32,000	Peace Implementation Council (667,903 ECU)	23,904	8,096	...	27,530
...	11,000	...	1,900	12,900	Permanent Court of Arbitration (40,080 Netherlands Guilders)	12,737	163	...	10,556
...	1,669,000	...	1,042,873	2,711,873	International Fact Finding Commission (10,266 Swiss Francs)	2,629,375	82,498	...	1,836,000
...	60,000	...	...	60,000	Contributions for Asia-Pacific Initiatives	60,000	...	...	60,000
...	242,000	...	...	242,000	International Social Service Canada	...	242,000	...	...
...	850,000	2,238,600	242,375	3,330,975	International Seabed Authority (US \$160,000)	3,176,163	154,812	...	1,276,360
...	1,785,000	...	209,473	1,997,473	Peacebuilding Program	1,908,311	89,162	...	2,145,363
...	200,000	...	...	200,000	International environmental agreements	116,338	83,662	...	37,000
...	350,000	4,465,000	(612,375)	4,202,625	International Year 2000 Preparedness Initiatives	4,169,162	33,463	...	3,291,993
...	4,900,000	...	58,000	4,958,000	Canadian Landmine Fund	4,957,027	973	...	5,157,959
...	1,500,000	...	...	1,500,000	Contribution to the Inter-American Institute for Cooperation on Agriculture	1,500,000	...	...	200,000
...	600,000	...	...	600,000	United Nations Drug Control Program	600,000	...	...	...
...	5,952,000	...	(358,000)	5,594,000	Inter-American Drug Abuse Control Commission	5,574,838	19,162	...	7,764,325
...	333,333	...	...	333,333	Youth International Internship Program	333,333	...	...	...
...	182,000	...	18,000	200,000	Contributions to the International Fund for Ireland	200,000	...	...	200,000
...	...	...	20,000	20,000	Canadian Foundation for the Americas	19,500	500	...	...
...	...	...	...	...	Royal Commonwealth Society	...	...	...	...

Transfer Payments—Continued

Source of authorities					Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		Available for use in subsequent years	
	\$	\$			\$	\$	\$	\$
...	...	...	25,527	25,527	25,527	...	...	...
...	...	...	1,000,000	1,000,000	1,000,000	...	...	...
...	...	...	...	...	...	...	...	3,041,000
...	249,028,000	20,170,933	(814,733)	268,384,200	257,193,429	11,190,771	...	238,185,775
...
...	...	500,000	...	500,000	500,000	...	...	...
...	285,221,000	109,683,945	(790,112)	394,114,833	379,680,358	14,434,475	...	336,934,287
Total—Contributions								
Departmental Summary by Business Line								
...	12,010,000	4,900,000	(126,479)	16,783,521	15,585,057	1,198,464	...	13,169,361
...	26,283,000	84,113,012	(1,188,900)	109,207,112	107,161,872	2,045,240	...	86,382,151
...	254,961,000	20,170,934	334,266	275,466,200	263,124,487	12,341,713	...	244,505,299
...	19,098,000	2,800,000	981,112	22,879,112	22,821,193	57,919	...	18,083,148
...	265,000	...	(87,988)	177,012	177,012	...	...	223,605
...	312,617,000	111,983,946	(87,989)	424,512,957	408,869,621	15,643,336	...	362,363,564
Total Department								
Canadian International Development Agency								
Grants								
Geographic programs								
Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto								
...	...	...	6,724,535	6,724,535	6,724,481	54	...	11,300,246
Countries in transition								
Grants for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union								
...	250,000	...	(250,000)	...	...	...	...	...
Multilateral programs								
Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto								
...	35,936,000	82,859,000	(25,249,655)	93,545,345	93,482,546	62,799	...	122,968,181

Programming against hunger and malnutrition through

International development and nutritional institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	...	82,958,000	20,000,000	(25,825,416)	77,132,584	77,132,583	1	...	110,207,921
Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto	...	92,910,000	43,000,000	(12,952,873)	122,957,127	122,755,155	201,972	...	87,910,480
Y2K International Initiative	...	...	2,000,000	(1,695,000)	305,000	304,633	367	...	...
...	...	211,804,000	147,859,000	(65,722,944)	293,940,056	293,674,917	265,139	...	321,086,582
Canadian partnership									
Grants to Canadian, international, regional and developing country institutions, organizations and agencies, to provincial and municipal governments, and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	...	71,000,000	1,000,000	(10,766,034)	61,233,966	61,233,966	...	...	62,230,643
Development assistance as education and training for individuals and for special program and project expenses directly related thereto	...	8,288,000	350,000	(185,391)	8,452,609	8,451,369	1,240	...	8,272,514
Grant to the International Centre for Human Rights and Democratic Development	...	4,359,000	...	...	4,359,000	4,359,000	...	...	4,359,000
Items not required for the current year	...	...	...	...	...	...	...	...	964,750
...	...	83,647,000	1,350,000	(10,951,425)	74,045,575	74,044,335	1,240	...	75,826,907
...	...	295,701,000	149,209,000	(70,199,834)	374,710,166	374,443,733	266,433	...	408,213,735
Contributions									
Geographic programs	...	...	...	...	...	...	...	...	...
Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, to provincial governments, their organizations and agencies, and to Canadian private sector firms in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto	...	679,093,000	(29,046,084)	...	650,046,916	642,998,779	7,048,137	...	635,062,466

Transfer Payments—Continued

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates						\$	\$	
...	...	...	...	2,062,136	2,062,136	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto	2,023,383	38,753	...	982,917
...	679,093,000	(29,046,084)	2,062,136	652,109,052		Countries in transition	645,022,162	7,086,890	...	636,045,383
...	89,730,000	18,321,266	5,652,830	113,704,096		Contributions for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union	113,380,568	323,528	...	86,681,055
...	...	...	3,084,104	3,084,104		Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto	3,068,980	15,124	...	2,470,000
...	89,730,000	18,321,266	8,736,934	116,788,200		Multilateral programs	116,449,548	338,652	...	89,151,055
...	100,000	...	853,765	953,765		Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	837,260	116,505	...	753,646
...	100,000	...	35,425,856	35,425,856		Programming against hunger and malnutrition through international development institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto				
...	1,800,000	(373,734)	...	1,426,266		Contribution to the Inter-American Development Bank Programming against hunger and malnutrition through developing countries, their agencies and persons in such countries, Canadian non-governmental organizations or development institutions for the	35,423,407	102,449	...	24,057,139
...							1,426,265	1	...	1,856,700

tional non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto

...	...	...	535,000	535,000	...	487,634	47,366	...	377,936
...	5,000,000	...	171,268	5,171,268	...	5,114,517	56,751	...	3,452,768
...	1,051,420,000	(31,561,766)	70,892,983	1,090,751,217	Total—Contributions	1,082,967,775	7,783,442	...	1,055,726,586
Other transfer payments									
Multilateral programs									
(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>									
...	325,835,000	...	(78,480,047)	247,354,953		247,354,953	...	...	238,955,658
Program Summary by Business Line									
Geographic programs									
...	679,093,000	(29,046,084)	8,786,671	658,833,587		651,746,643	7,086,944	...	647,345,629
...	89,980,000	18,321,266	8,486,934	116,788,200	Countries in transition	116,449,548	338,652	...	89,151,055
...	643,289,000	122,354,072	(105,442,668)	660,200,404	Multilateral programs	659,715,909	484,495	...	697,825,719
...	255,594,000	6,017,980	10,210,897	271,822,877	Canadian partnership	271,739,844	83,033	...	265,120,808
...	5,000,000	...	171,268	5,171,268	Communications	5,114,517	56,751	...	3,452,768
...	1,672,956,000	117,647,234	(77,786,898)	1,712,816,336	Total Program	1,704,766,461	8,049,875	...	1,702,895,979
...	1,985,573,000	229,631,180	(77,874,887)	2,137,329,293	Total Ministry	2,113,636,082	23,693,211	...	2,065,259,543

(S) Statutory transfer payment.

	Authorities available for use in the current year	Authorities used in the current year	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68					
69					
70					
71					
72					
73					
74					
75					
76					
77					
78					
79					
80					
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95					
96					
97					
98					
99					
100					

PUBLIC ACCOUNTS OF CANADA, 1999-2000

Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Department			Miscellaneous non-tax revenues—		
Tax revenues—			Services rendered on behalf of Passport Office	4,447,464	4,447,460
Goods and services tax	1,702	466	Sundries	625,204	1,020,851
Total tax revenues	1,702	466			
			Total non-tax revenues	5,072,668	5,468,311
Non-tax revenues—				212,711,511	196,052,828
Return on investments— ⁽¹⁾			Total Department	212,713,213	196,053,294
Loans, investments and advances—	458,452	980,040			
Personnel posted abroad	225,196	207,472	Canadian International Development Agency		
Interest on mission bank accounts	683,648	1,187,512	Non-tax revenues—		
			Return on investments— ⁽¹⁾		
			Loans, investments and advances—	2,597,634	2,657,563
			International development assistance—Loans to developing countries		
Refunds of previous years' expenditures—					
Accountable advances	256,183	298,853	Refunds of previous years' expenditures—		
Program for Export Market Development—			Refunds of previous years' expenditures	7,868,683	7,648,621
Contributions	3,443,371	2,956,671	Repayment of loans to developing countries	2,100,836	726,676
Other grants and contributions	2,646,675	1,804,363	Adjustments to prior year's payables	983,622	483,872
Operating	9,004,558	3,449,916			
Capital	259,342	71,482			
Sundries	232,090	171,822			
Adjustments to prior year's payables	5,052,961	5,972,676	Service fees—		
			Services and commitment charges on loans to developing countries	43,665	61,190
			Proceeds from the disposal of surplus Crown assets		
Privileges, licences and permits—					
Import/export permits	16,408,154	12,504,748			
Rental of staff accommodations	14,561,258	15,236,672			
Softwood lumber fees	102,514,327	79,135,865			
Consular fees—Passport purchase	43,934,820	40,536,226	Miscellaneous non-tax revenues	59,942	149,519
Sundries	(272,096)	(804,123)	Total Program	13,661,320	11,731,386
			Export Development Corporation		
Service fees—			Non-tax revenues—		
Consular services	948	948	Return on investments— ⁽¹⁾		
Import/export permit fees—Softwood lumber	2,730,007	2,730,007	Loans, investments and advances—		
Sundries	21,574	22,180	Development of export trade	116,028,962	128,601,277
			Miscellaneous non-tax revenues	9,376,027	9,418,787
			Total Program	125,404,989	138,020,064
Proceeds from sales—					
Sales of properties	6,879,001	22,787,641			
Sundries	...	124,106			
Proceeds from the disposal of surplus Crown assets	2,012,977	2,396,752			

	Current year	Previous year
	\$	\$
International Joint Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	268,772	212,464
Adjustments to prior year's payables	2,257	...
	271,029	212,464
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
United States share of expenses of the regional office—	274	122
Windsor	67,673	101,669
Total Program	338,976	314,255
NAFTA Secretariat, Canadian Section		
Tax revenues—		
Goods and services tax	...	21
Total tax revenues	...	21
Non-tax revenues—		
Refunds of previous years' expenditures	...	13
Miscellaneous non-tax revenues	129,888	974
Total non-tax revenues	129,888	987
Total Program	129,888	1,008
Northern Pipeline Agency		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Recovery of costs from Foothills Pipe Lines		
(Yukon) Ltd	166,226	199,127
Total Program	166,226	199,127

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	1,702	487
Total tax revenues	1,702	487
Non-tax revenues—		
Return on investments	119,310,244	132,446,352
Refunds of previous years' expenditures	32,119,350	23,797,629
Privileges, licences and permits	177,146,463	146,609,388
Service fees	65,239	2,814,325
Proceeds from sales	6,879,001	22,911,747
Proceeds from the disposal of surplus Crown assets	2,020,189	2,400,819
Miscellaneous non-tax revenues	14,872,424	15,338,387
Total non-tax revenues	352,412,910	346,318,647
Total Ministry	352,414,612	346,319,134

(1) Interest unless otherwise indicated.

SECTION 10

1999-2000
PUBLIC ACCOUNTS OF CANADA

Governor General

CONTENTS

	<i>Page</i>
Program objective and business line description	10.2
Ministry summary	10.3
Program by business line	10.4
Transfer payments	10.4
Revenues	10.5

Objective

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

Business Line Description*Governor General*

Provides for the payment of the Governor General's salary, for the costs of the Governor General's annual program including visits in Canada and abroad, for the citizen access and visitor services program at Rideau Hall and the operation of the office and residences.

Honours

Provides for the administration of programs in the National Honours system, including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals, Commemorative and other medals; provides funding for the administration of the Governor General's Academic Medals and the Governor General's Caring Canadian Award; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				\$	\$			
...	10,217,000	...	...	...	10,217,000	1					
...	...	1,774,105	...	...	1,774,105	1a					
...	...	1,525,000	...	...	1,525,000	1b					
...	...	...	30,000	30,000	30,000						
...	...	...	322,833	322,833	322,833						
...	10,217,000	3,299,105	352,833	352,833	13,868,938						
...	92,000	...	10,875	10,875	102,875	(S)	13,692,978	175,960	...	...	11,460,785
...	254,000	...	751	751	254,751	(S)	102,875	...	...	...	101,800
...	1,097,000	...	168,000	168,000	1,265,000	(S)	254,751	...	...	...	202,875
957	...	...	9,477	9,477	10,434	(S)	1,265,000	...	...	...	1,197,000
							...	957	9,477	961	
957	11,660,000	3,299,105	541,936	541,936	15,501,998		15,315,604	176,917	9,477		12,963,421

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Collective agreements.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governor General	12,517,948	12,331,554	...	...	...	...	...	...	...	12,517,948	12,331,554	
Honours	2,263,243	2,263,243	...	...	...	...	...	...	...	2,263,243	2,263,243	
Former Governors General	466,056	466,056	...	...	254,751	254,751	...	...	...	720,807	720,807	
Total Ministry—	15,247,247	15,060,853	...	...	254,751	254,751	...	...	...	15,501,998	15,315,604	
Budgetary												

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Grants							
Former Governors General							
...	11,000	...	...	...	...	...	...
...	254,000	...	254,751	254,751	...	...	202,875
...	265,000	...	254,751	254,751	...	...	202,875

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	10,691	13,216
Total tax revenues	10,691	13,216
Non-tax revenues—		
Refunds of previous year's expenditures—		
Adjustments to prior year's payables	6	...
Proceeds from the disposal of surplus Crown assets	9,477	957
Miscellaneous non-tax revenues	130,586	149,364
Total non-tax revenues	140,069	150,321
Total Ministry	150,760	163,537

SECTION 11

1999-2000

PUBLIC ACCOUNTS OF CANADA

Health

Department

Hazardous Materials Information
Review Commission

Medical Research Council

Patented Medicine Prices Review Board

CONTENTS

	<i>Page</i>
Program objective and business line description . . .	11.2
Ministry summary	11.4
Programs by business line	11.6
Transfer payments	11.7
Details of spendable amounts	11.11
Revenues	11.11

Department

Objective

The departmental mission is to help the people of Canada maintain and improve their health.

Business Line Description

Management of risks to health

This business line is responsible for anticipating, preventing and responding to health risks posed by food, water, drugs, medical devices and other therapeutic products, occupational and environmental hazards, diseases, consumer products, pest control products, blood and blood products, peacetime disasters and certain determinants of health such as personal behaviour, family, social and economic circumstances.

Promotion of population health

The business line provides a broad integrated approach to population health, taking into account the social, behavioural, and economic determinants of health. It addresses health inequalities among Canadians through the development and support of policies and programs to support disease prevention and health promotion in collaboration with key partners in other government departments, provinces, territories and non-government sector. The business line supports action to promote health by addressing determinants that fall both within and outside of the health sector throughout the life cycle. It recognizes and emphasizes the importance of investment in early childhood as a means to better health throughout life. The delivery of this business line is carried out through a lifecycle framework characterized under the three stages of life: i) childhood and adolescence, ii) early to mid-adulthood, and, iii) later life.

Aboriginal health

The principle that health status inequalities and health service concerns among First Nations will be addressed more effectively when decisions are made by themselves is widely accepted by health experts and Aboriginal people. This business line works toward increased control and management of community-based health services by Aboriginal people through transfer, integrated contribution agreements and other health funding arrangements, capacity building and training. The business line also supports actions on health inequities affecting First Nations and Inuit people.

Health system support and renewal

This business line provides support for leadership on all areas of Canada's health system. It uses knowledge and action from across the Department to ensure the viability and affordability of medicare and a more appropriate balance in Canada's health system across health care, promotion, prevention and protection. The focus is on increasing efficiency and effectiveness in collaboration with the provinces and territories.

Health policy, planning and information

This business line contributes to the achievement of federal health objectives by: internally, drawing together activities and levers (surveillance, research, policy, communications, federal/provincial and international relations, legislation, consultation, planning and review) used across all business lines, into a cohesive, cost-effective way to deliver the government's health agenda and core Health Canada responsibilities; externally, contributing to the generation, provision and use of health information, taking into account the roles of our health information partners.

Corporate services

Corporate services provide services and advice to departmental senior managers in support of program needs related to the management, use and reporting of financial and human resources, facilities and assets, information technology, and audit services.

Hazardous Materials Information Review Commission

Objective

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Business Line Description

Hazardous Materials Information Review Commission

The Commission is an independent agency charged with making decisions on claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System (WHMIS), filed by suppliers of, or employers using hazardous industrial materials, on the basis that disclosure would reveal confidential business information. Based upon advice from Health Canada toxicologists, Commission staff also determine whether associated material safety data sheets and labels comply with the provisions of the *Hazardous Products Act, Canada Labour Code (Act)* and various provincial and territorial legislation concerning occupational health and safety. An exemption is valid for a three-year period after which the claimant

may re-apply. Affected parties have the right to appeal a screening officer's decision or order to an independent, tripartite appeal board set up in the province of appeal and administered by the Commission. In addition, the Commission is responsible for the security of confidential business information and may disclose it only for administration and enforcement of the Act or in the event of a medical emergency to persons who are bound to keep it confidential.

Medical Research Council

Objective

To build and maintain, in partnership with others, a national capacity to create and use new knowledge for maintaining and improving health and preventing, curing and treating illness, for the social and economic benefit of Canadians and the well-being of people everywhere.

Business Line Description

Promotion of health sciences research

Promotes, assists and undertakes research in the health sciences in Canada by:

- Generating the health science knowledge base; training and development of Canadian health scientists; targeting research efforts at specific health treats and

opportunities; catalyzing partnerships to diversify and strengthen Canadian health science; facilitating the return of research benefits to Canadians; national coordination of health research issues; and providing scientific, technical and administrative support to the Council.

Patented Medicine Prices Review Board

Objective

To protect consumer interests and to contribute to Canadian health care by ensuring that prices charged by manufacturers of patented medicines are not excessive.

Business Line Description

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board (PMPRB) gathers information on the prices charged by manufacturers of patented medicines in Canada, analyses that data and takes action, when required, to reduce prices which are, in the opinion of the Board, excessive. Price reductions are accomplished through:

- voluntary action taken by the patentees;
- formal Voluntary Compliance Undertakings (VCUs) to lower prices and offset excess revenues; or,

- following a public hearing in which prices are found to be excessive, through the issuance of remedial orders.

The PMPRB relies on voluntary compliance wherever possible since it is more effective, less time consuming, and less costly to all parties. Voluntary compliance by patentees is facilitated by published guidelines intended to assist companies in setting prices that are not excessive.

Under the *Patent Act*, the Board is required to consider the prices of medicines in other countries, the prices of other medicines in the same therapeutic class, changes in the Consumer Price Index (CPI), and other factors when assessing whether or not the price of a medicine is excessive. The Act allows the Minister of Health, in consultation with provincial ministers of health and others, to make regulations regarding additional factors the Board shall take into consideration in determining if a price is excessive and to assign additional duties and powers to the PMPRB. Furthermore, it authorizes the Minister of Health to require the Board to conduct inquiries into matters as determined by the Minister.

The PMPRB also reports to Parliament on the price trends of all medicines and on the ratio of pharmaceutical research and development expenditures to sales for the patented pharmaceutical industry and individual patentees in Canada.

Ministry Summary

Source of authorities					Disposition of authorities							
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)		Available for use in subsequent years	
	\$	\$				\$	\$	\$	\$	\$	\$	
Department												
...	999,252,100	...	...	999,252,100	1	Operating expenditures						
...	...	59,940,557	...	59,940,557	1a	Operating expenditures						
...	...	44,955,644	...	44,955,644	1b	Operating expenditures						
...	...	...	956,325	956,325		Transfer from: TB Vote 10 ⁽¹⁾						
...	...	...	15,153,273	15,153,273		TB Vote 15 ⁽¹⁾						
...	999,252,100	104,896,201	16,109,598	1,120,257,899		Total—Vote 1						
...	822,677,000	...	...	822,677,000	5	Grants and contributions						
...	...	7,285,972	...	7,285,972	5a	Grants and contributions						
...	...	34,520,257	...	34,520,257	5b	Contributions						
...	822,677,000	41,806,229	...	864,483,229		Total—Vote 5						
...	48,900	...	1,816	50,716	(S)	Minister of Health—Salary and motor car allowance						
...	60,686,000	...	9,298,000	69,984,000	(S)	Contributions to employee benefit plans						
...	...	...	...	...	(S)	Payments pursuant to section 30 of the <i>Crown Liability and Proceedings Act</i> in respect of the judgement in favour of individuals infected with Hepatitis C						
...	...	855,291,312	...	855,291,312	(S)	Payments for insured health services and extended health care services						
...	...	...	(18,540)	(18,540)	(S)	Refunds of amounts credited to revenues in previous years						
...	...	...	128,644	128,644	(S)	Spending of proceeds from the disposal of surplus Crown assets						
28,054	...	...	568,764	596,818	(S)	Collection agency fees						
...	...	...	54,640	54,640	(S)	Payment pursuant to section 15 of the <i>Narcotic Control Act</i>						
...	...	...	72,976	72,976	(S)	Control Act						
28,054	1,882,664,000	1,001,993,742	26,215,898	2,910,901,694		Total Department—Budgetary						
Hazardous Materials Information Review												
...	1,009,000	...	...	1,009,000	10	Commission						
...	...	682,526	...	682,526	10a	Program expenditures						
...	...	89,470	...	89,470	10b	Program expenditures						
...	...	...	23,552	23,552		Transfer from TB Vote 15 ⁽¹⁾						
...	1,009,000	771,996	23,552	1,804,548	(S)	Total—Vote 10						
...	160,000	...	25,000	185,000		Contributions to employee benefit plans						
...	...	...	...	...		1,683,618						
...	...	...	...	...		120,930						
...	...	...	...	...		1,052,824						
...	...	...	...	...		165,000						
...	...	...	...	...		1,008,310,776						
...	...	...	...	...		1,104,892,376						
...	...	...	...	...		15,365,523						
...	...	...	...	...		25,812						
...	...	...	...	...		864,457,417						
...	...	...	...	...		50,716						
...	...	...	...	...		69,984,000						
...	...	...	...	...		855,291,312						
...	...	...	...	...		(18,540)						
...	...	...	...	...		128,644						
...	...	...	...	...		380,583						
...	...	...	...	...		54,640						
...	...	...	...	...		72,976						
28,054	1,882,664,000	1,001,993,742	26,215,898	2,910,901,694		2,895,294,124						
...	...	...	...	...		15,456,570						
...	...	...	...	...		151,000						
...	...	...	...	...		1,994,758,331						

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Department	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Management of risks to health	287,308,440	273,788,112	...	...	44,774,350	44,774,350	55,848,000	53,832,672	...	...	276,234,790	264,729,790
Promotion of population health	945,617,053	945,617,053	...	...	148,331,530	148,305,718	...	...	...	...	1,093,948,583	1,093,922,771
Aboriginal health	591,716,769	589,410,602	11,825	11,825	565,616,950	565,616,950	9,083,000	6,776,833	...	...	1,148,262,544	1,148,262,544
Health system support and renewal	5,325,461	5,325,461	...	...	43,806,248	43,806,248	...	...	...	...	49,131,709	49,131,709
Health policy, planning and information	148,739,472	148,523,237	...	...	29,785,380	29,785,380	...	...	...	...	178,524,852	178,308,617
Corporate services	129,618,214	125,001,091	4,231,771	4,231,771	32,150,231	32,150,231	1,201,000	444,400	...	...	164,799,216	160,938,693
Sub-total	2,108,325,409	2,087,665,556	4,243,596	4,243,596	864,464,689	864,438,877	66,132,000	61,053,905	...	...	2,910,901,694	2,895,294,124
Revenues netted against expenditures	(66,132,000)	(61,053,905)	...	...	...	...	(66,132,000)	(61,053,905)	...	...	...	...
Total Department—Budgetary	2,042,193,409	2,026,611,651	4,243,596	4,243,596	864,464,689	864,438,877	...	...	...	...	2,910,901,694	2,895,294,124
Hazardous Materials Information Review Commission—Budgetary	1,990,348	1,869,418	...	...	...	...	...	...	...	...	1,990,348	1,869,418
Medical Research Council												
Promotion of health sciences research	13,880,423	13,753,795	340,000	465,979	296,325,000	296,284,639	...	...	...	...	310,545,423	310,504,413
Total Program—Budgetary	13,880,423	13,753,795	340,000	465,979	296,325,000	296,284,639	...	...	...	...	310,545,423	310,504,413
Patented Medicine Prices Review Board—Budgetary	3,824,163	3,667,646	...	...	...	...	...	...	...	...	3,824,163	3,667,646
Total Ministry—Budgetary	2,061,888,343	2,045,902,510	4,583,596	4,709,575	1,160,789,689	1,160,723,516	...	...	...	...	3,227,261,628	3,211,335,601

Transfer Payments

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Department Grants	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							\$	\$
	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	15,000	...	(15,000)	...	Management of risks to health	...	...	...	...
...	...	100,000	...	...	100,000	National Food Distribution Centre	100,000	...	...	100,000
...	...	5,000	...	...	5,000	World Health Organization	5,000	...	...	5,000
...	...	37,000,000	...	...	37,000,000	International Commission on Radiological Protection	37,000,000	...	...	30,000,000
...	...	37,120,000	...	(15,000)	37,105,000	Grant to the Canadian blood services: transition costs	37,105,000	...	...	30,105,000
...	...	5,940,000	5,250,000	(2,342,690)	8,847,310	Promotion of population health	8,847,310	...	...	5,790,000
...	...	3,000,000	...	...	3,000,000	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	3,000,000	...	...	3,000,000
...	...	8,010,000	...	(2,042,383)	5,967,617	Grant to the National Cancer Institute of Canada for the Canadian Breast Cancer Research Initiative	5,967,617	...	...	7,011,839
...	...	16,950,000	5,250,000	(4,385,073)	17,814,927	Grants towards the Canadian Strategy on HIV/AIDS	17,814,927	...	...	15,801,839
...	...	867,000	...	(3,550)	863,450	Health policy, planning and information	863,450	...	...	391,309
...	...	11,000,000	...	...	11,000,000	Grants to eligible non-profit international organizations in support of their projects or programs on health	11,000,000	...	...	11,000,000
...	Grant to the Canadian Health Services Research Foundation to assist in the establishment and management of the Health Services Research Fund	...	...	...	155,666,824
...	...	11,867,000	...	(3,550)	11,863,450	Items not required for the current year	11,863,450	...	...	167,058,133
...	65,937,000	5,250,000	(4,403,623)	66,783,377	66,783,377	Total—Grants	66,783,377	...	...	212,964,972
Contributions										
...	...	1,300,000	...	(1,300,000)	...	Management of risks to health	...	...	...	2,004,738
...	...	5,550,000	...	985,550	6,535,550	Contributions towards tobacco control enforcement programs	...	...	...	...
...	Contribution towards the Toxic Substances Research Initiative	6,535,550	...	...	...

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	941,000	...	(258,900)	682,100	682,100	...	...	...
...	...	...	451,700	451,700	451,700	...	...	3,570,014
...	...	...	...	...	...	...	...	7,000,000
...	7,791,000	...	(121,650)	7,669,350	7,669,350	...	...	12,574,752
Promotion of population health								
...	500,000	...	(494,500)	5,500	5,500	...	...	287,757
...	16,910,000	...	8,011,807	24,921,807	24,895,995	25,812	...	18,496,156
...	14,500,000	...	70,000	14,570,000	14,570,000	...	...	14,500,000
...	65,726,000	...	1,292,800	67,018,800	67,018,800	...	...	65,024,610
...	20,954,000	...	3,046,496	24,000,496	24,000,496	...	...	20,502,856
...	118,590,000	...	11,926,603	130,516,603	130,490,791	25,812	...	118,811,379
Aboriginal health								
...	19,045,000	...	531,278	19,576,278	19,576,278	...	...	19,518,615
...	215,530,000	14,265,000	(26,185,568)	203,609,432	203,609,432	...	...	196,355,296
...	144,890,000	6,255,257	23,109,345	174,254,602	174,254,602	...	...	150,765,705
...	10,000,000	10,000,000	11,708,732	31,708,732	31,708,732	...	...	24,471,567

...	75,396,000	...	11,920,402	87,316,402	Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for non-insured health services	...	87,316,402	...	84,794,290
...	15,791,000	...	(10,476,729)	5,314,271	Contributions to special initiatives	...	5,314,271	...	8,232,249
...	2,992,000	...	(154,057)	2,837,943	Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	...	2,837,943	...	3,037,306
...	907,000	...	(324,061)	582,939	Contributions to the government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	...	582,939	...	582,939
...	979,000	...	1,324,237	2,303,237	Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	...	2,303,237	...	1,240,228
...	1,413,000	...	4,208,933	5,621,933	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	...	5,621,933	...	5,290,265
...	29,700,000	...	(1,505,778)	28,194,222	Contribution towards the Aboriginal head start on-reserve program	...	28,194,222	...	10,872,815
...	...	4,000,000	296,959	4,296,959	Contributions to an aboriginal health institute	...	4,296,959	...	...
...	516,643,000	34,520,257	14,453,693	565,616,950		...	565,616,950	...	505,161,275
Health system support and renewal									
...	71,533,000	...	(27,708,212)	43,824,788	Contributions to provincial and territorial governments, and to non-profit organizations in the health or social services field, in order to test and evaluate ways to improve the health care system of the future, specifically in the four priority areas which were agreed to by the federal and provincial/territorial governments (primary care, home care, pharmacare, integrated service delivery)	...	43,824,788	...	21,775,172
...	...	...	(18,540)	(18,540)	(S) Payments for insured health services and extended health care services	...	(18,540)	...	2,421,150
...	71,533,000	...	(27,726,752)	43,806,248		...	43,806,248	...	24,196,322
...	3,150,000	...	(249,998)	2,900,002	Health policy, planning and information	...	2,900,002	...	3,105,939
...	86,000	...	(62,000)	24,000	Women's health contributions program	...	24,000	...	78,000
...	2,495,000	...	(44)	2,494,956	Contributions to provinces, territories and nationally recognized associations and agencies for the development of health information systems	...	2,494,956	...	2,494,956
...	4,500,000	...	(141,450)	4,358,550	Contribution to the Canadian Institute for Health Information	...	4,358,550	...	3,518,341
...	12,309,000	2,035,972	(6,200,550)	8,144,422	Information highway support program	...	8,144,422	...	9,640,500
...	...	...	...	...	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	...	...	...	...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Estimates	Supplementary Estimates			\$	\$	\$
...	404,000	...	(404,000)	...	...	...	...
...	22,944,000	2,035,972	(7,058,042)	17,921,930	17,921,930	...	18,837,736
...	3,822,000	...	(815,105)	3,006,895	3,006,895	...	3,427,356
...	15,417,000	...	13,726,336	29,143,336	29,143,336	...	27,354,116
...	19,239,000	...	12,911,231	32,150,231	32,150,231	...	30,781,472
...	756,740,000	36,556,229	4,385,083	797,681,312	797,655,500	25,812	710,362,936
Total—Contributions							
Departmental Summary by Business Line							
...	44,911,000	...	(136,650)	44,774,350	44,774,350	...	42,679,752
...	135,540,000	5,250,000	7,541,530	148,331,530	148,305,718	25,812	134,613,218
...	516,643,000	34,520,257	14,453,693	565,616,950	565,616,950	...	505,161,275
...	71,533,000	...	(27,726,752)	43,806,248	43,806,248	...	24,196,322
...	34,811,000	2,035,972	(7,061,592)	29,785,380	29,785,380	...	185,895,869
...	19,239,000	...	12,911,231	32,150,231	32,150,231	...	30,781,472
...	822,677,000	41,806,229	(18,540)	864,464,689	864,438,877	25,812	923,327,908
Total Department							
Medical Research Council							
Grants							
...	263,475,000	32,850,000	...	296,325,000	296,284,639	40,361	259,187,424
...	263,475,000	32,850,000	...	296,325,000	296,284,639	40,361	259,187,424
...	1,086,152,000	74,656,229	(18,540)	1,160,789,689	1,160,723,516	66,173	1,182,515,332
Total Ministry							

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Management of risks to health	55,848,000	53,832,672	46,752,084
Aboriginal health	9,083,000	6,776,833	6,747,248
Corporate services	1,201,000	444,400	1,213,072
Total Ministry— Budgetary	66,132,000	61,053,905	54,712,404

Revenues

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	252,647	231,012
Total tax revenues	252,647	231,012
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	2,246,866	1,855,093
Refunds of capital expenditures	2,866	10,215
Refunds of transfer payments	648,477	974,553
Adjustments to prior year's payables	2,307,669	3,436,403
	5,205,878	6,276,264
Privileges, licences and permits—		
Food and drug analysis fees	...	449
Service fees—		
Outpatient services	849,164	1,019,629
Cost sharing agreements	349,810	331,880
Staff accommodation	493,100	533,975
Concessions	98,132	49,545
Sundries	127,536	193,870
	1,917,742	2,128,899
Proceeds from sales—		
Pharmacy revenues	...	2,112
Sundries	1,616	1,064
	1,616	3,176
Proceeds from the disposal of surplus Crown assets	568,764	281,242
Miscellaneous non-tax revenues—		
Food and drug penalties	79,972	375,181
Opium and narcotic penalties	2,696,641	2,727,986
Opium and narcotic seizures	4,508	1,271
Interest on overdue accounts	181,224	210,260
Sundries	3,637,634	3,693,125
	6,599,979	7,007,823
Total non-tax revenues	14,293,979	15,697,853
Total Department	14,546,626	15,928,865

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Hazardous Materials Information Review Commission			Ministry Summary		
Non-tax revenues—			Tax revenues—		
Refunds of previous years' expenditures	...	76	Goods and services tax	252,647	231,012
Service fees	730,011	462,800	Total tax revenues	252,647	231,012
Proceeds from the disposal of surplus Crown assets	...	32	Non-tax revenues—		
Miscellaneous non-tax revenues	15,113	...	Refunds of previous years' expenditures	5,821,807	6,904,649
Total Program	745,124	462,908	Privileges, licences and permits	...	449
Medical Research Council			Service fees	2,647,753	2,591,699
Non-tax revenues—			Proceeds from sales	1,616	3,176
Refunds of previous years' expenditures—			Proceeds from the disposal of surplus Crown assets	569,427	282,348
Refunds from previous years' awards	570,507	522,347	Miscellaneous non-tax revenues	6,681,950	7,702,657
Refunds from previous years' services to outside parties	35,081	...	Total non-tax revenues	15,722,553	17,484,978
Adjustments to prior year's payables	...	105,540	Total Ministry	15,975,200	17,715,990
Proceeds from the disposal of surplus Crown assets	605,588	627,887			
Miscellaneous non-tax revenues	97	982			
Total Program	605,756	656,879			
Patented Medicine Prices Review Board					
Non-tax revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	10,341	223			
Adjustments to prior year's payables	...	199			
Proceeds from the disposal of surplus Crown assets	10,341	422			
Miscellaneous non-tax revenues—					
Penalties	66,787	666,824			
Total Program	77,694	667,338			

SECTION 12

1999-2000

PUBLIC ACCOUNTS OF CANADA

Human Resources Development

Department

Canada Industrial Relations Board

Canadian Artists and Producers Professional Relations Tribunal

Canadian Centre for Occupational Health and Safety

CONTENTS

	<i>Page</i>
Program objective and business line description	12.2
Ministry summary	12.5
Programs by business line	12.9
Transfer payments	12.11
Details of spendable amounts	12.15
Revenues	12.16

<p>Department</p> <p>Corporate Services Program</p> <p>Objective</p> <p>To provide executive direction, policy development and management support services to the Department.</p> <p>Business Line Description</p> <p><i>Corporate services</i></p> <p>This business line includes five functions:</p> <p>Departmental Executive is responsible for advice to Ministers, and the overall management of the Department including direction of operations and coordination of delivery networks. It consists of the offices of the Deputy Minister, the Associate Deputy Minister and the Senior Assistant Deputy Minister for service delivery.</p> <p>Policy and communications develops and evaluates policies and programs, coordinates international affairs, and provides structured, strategic communications advice and services that enable the Department to achieve corporate and business line objectives.</p> <p>Financial and administrative services provides administrative and financial services to support departmental clients in the achievement of their business line objectives, consistent with overall government policies.</p> <p>Human Resources provides human resources services and advocates and facilitates best human resource management practices so that the Department can meet its business objectives and ensure the well being of its employees.</p> <p>Systems is responsible for the overall management of informatics, in support of the departmental mission and objectives, including service to Canadians.</p>	<p>Human Resources Investment and Insurance Program</p> <p>Objective</p> <p>The objective of the Human Resources Investment and Insurance Program is threefold:</p> <ul style="list-style-type: none"> • To support the development of Canada's human resources and their capacity to contribute more fully in the workplace and the community and to reduce the dependence of individuals and communities on Employment Insurance (EI) income benefits and other government income support payments. • To promote individual well being, economic stability and a flexible labour market by providing temporary income support to unemployed workers who qualify for EI income benefits under the <i>Employment Insurance Act</i>. • To provide general management and administrative support for the delivery of Human Resources Development Canada (HRDC) programs at the local, area and regional levels. <p>Business Line Description</p> <p><i>Human resources investment (HRI)</i></p> <p>This business line includes a range of information and advisory services, and grant, contribution, loan and statutory programs. HRI activities are designed to enable individuals, businesses, communities, industrial and occupational sectors to identify and address their human, social and labour market development needs. Financial assistance may also be made available for individuals to pursue their human development goals. Access to information, skills development and employment opportunities, job creation, and labour market information may be provided by HRDC, or through partnerships with provinces and territories, Aboriginal, sectoral or community-based organizations.</p>	<p><i>Employment insurance (EI) income benefits</i></p> <p>This business line focuses on the administration of the EI Program, delivery of Government annuities payments and the issuance of social insurance numbers.</p> <p><i>Human Resources Centres of Canada (HRCC)—Management and joint services</i></p> <p>This business line is responsible for the general operations and management at area and regional offices, Information Technology Centres and local HRCCs to support the delivery of a range of other program business lines, including the reception and direction of clients, either in person or by telephone, administrative support, as well as program advice and guidance through policy and procedure development.</p> <p>Labour Program</p> <p>Objective</p> <p>To promote and sustain stable industrial relations and a safe, fair and productive workplace within the federal labour jurisdiction, and more generally to collect and disseminate labour and workplace information and to foster constructive labour-management relations.</p>	<p>Business Line Description</p> <p><i>Labour</i></p> <p>This business line includes four service lines:</p> <p>Industrial relations assists in resolving disputes involving employers, unions and workers under federal jurisdiction, supporting and funding collaborative labour-management initiatives on workplace issues, and researches current and emerging industrial relations priorities.</p>
--	---	---	--

Labour operations encourages client acceptance of, and responds to non-compliance with, federal mandatory and legislated programs designed to bring about fair, safe, healthy and equitable work environments.

Federal workers compensation ensures, through administrative arrangements with provincial workers' compensation authorities, the provision of statutory employment injury and related claim benefits to eligible persons.

Legislation, policy, research and management develops policies and legislation that respond to the emerging needs of workers and employers, and the changing nature of the workplace and society; improves cooperation on labour issues with unions, business, and governments in Canada and internationally; and provides and promotes access to workplace information.

Income Security Program

Objective

To promote and strengthen the income security of targeted groups of Canadians through the delivery of Canada Pension Plan (CPP) and Old Age Security (OAS) programs providing benefits to seniors, the disabled and their children, survivors and migrants.

Business Line Description

Income security

The business line encompasses two major income security programs: Canada Pension Plan (CPP) and Old Age Security (OAS). CPP benefits include retirement pensions, disability benefits, children's benefits, surviving spouse's benefits, and death benefits. OAS benefits include the basic OAS pension, a guaranteed income supplement and a spouse's allowance benefit.

This business line also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise

the social security rights they acquired in both countries, to the greatest extent possible.

Canada Industrial Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Business Line Description

Canada Industrial Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the *Canada Labour Code* (Act); the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Artists and Producers Professional Relations Tribunal

Objective

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and producers in the federal jurisdiction.

Business Line Description

Canadian Artists and Producers Professional Relations Tribunal

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of artistic sectors appropriate for collective bargaining; the certification of artists' associations and represent specific artistic sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Business Line Description

Canadian Centre for Occupational Health and Safety

The Canadian Centre for Occupational Health and Safety (CCOHS) is Canada's national institute which promotes the fundamental right of Canadians to a healthy and safe working environment. CCOHS is independent from other federal and provincial departments and maintains a tripartite (labour, business, and

government) governing council to help insure that intelligible, unbiased information is delivered to Canadians and their workplaces. The delivery of this information is provided via a toll free telephone based inquiries service or on a fee-for-service basis using the latest print and electronic technology. Information is gathered from numerous Canadian and international health and safety institutions and thereby provides Canadians with the most comprehensive, current, and reliable information. This information is distributed across Canada and to more than 50 countries.

Ministry Summary

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments		Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	and transfers	Total available for use	Vote	\$	\$	\$
\$	\$	\$	\$	\$		\$	\$	\$
...	86,205,000	...	...	86,205,000	1	...	...	...
...	...	41,158,557	...	41,158,557	1a	...	...	...
...	...	28,283,400	...	28,283,400	1b	...	...	...
...	...	...	5,630,000	5,630,000		...	...	...
...	...	...	1,757,754	1,757,754		...	...	...
...	...	...	2,163,340	2,163,340		...	...	...
...	86,205,000	69,441,957	9,551,094	165,198,051		154,934,872	10,263,179	112,637,724
...	48,900	...	2,223	51,123	(S)	...	...	...
...	48,900	...	1,816	50,716	(S)	51,123	...	51,779
...	26,214,000	...	3,985,407	30,199,407	(S)	50,716	...	51,726
...	...	...	...	...	(S)	30,199,407	...	27,491,382
195,097	...	...	...	195,097		...	...	...
...	...	...	478,913	478,913		...	...	...
...	...	...	77,952	77,952		...	...	...
195,097	...	...	556,865	751,962		538,536	213,426	361,228
...	...	...	2,157,685	2,157,685	(S)	2,157,685	...	(79,598)
195,097	112,516,800	69,441,957	16,255,090	198,408,944		187,932,339	10,263,179	140,514,241
...	158,343,000	...	...	158,343,000	5	...	...	...
...	...	61,197,045	...	61,197,045	5a	...	...	...
...	...	...	1,579,893	1,579,893		...	...	...
...	...	...	6,242,531	6,242,531		...	...	...
...	...	...	(2,839,119)	(2,839,119)		...	...	...
...	158,343,000	61,197,045	4,983,305	224,523,350		219,171,274	5,352,076	221,050,437

Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	765,926,000	...	...	765,926,000	10	Grants and contributions			
...	...	...	...	207,418,952	10a	Contributions			
...	...	207,418,952	...	...	10b	Transfer of \$2,839,119 from Human Resources Development Vote 5			
...	...	5,165,881	...	5,165,881		Transfer from Vote 5			
...	...	...	2,839,119	2,839,119		Total—Vote 5	884,036,944	97,313,008	1,369,135,793
...	765,926,000	212,584,833	2,839,119	981,349,952	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>			...
...	...	20,380,000	(1,120,803)	19,259,197	(S)	Interest payments under the <i>Canada Student Loans Act</i>	19,259,197	...	24,936,034
...	22,567,000	24,633,000	(45,546,504)	1,653,496	(S)	Liabilities under the <i>Canada Student Loans Act</i>	1,653,496	...	3,625,573
...	259,225,000	(159,052,000)	(26,501,892)	73,671,108	(S)	Interests and other payments under the <i>Canada Student Financial Assistance Act</i>	73,671,108	...	155,394,385
...	632,408,000	(180,039,000)	58,070,796	510,439,796	(S)	<i>Canada Student Financial Assistance Act</i> —Canada study grants	510,439,796	...	516,566,581
...	112,200,000	(9,977,000)	737,841	102,960,841	(S)	Grants to the trustees of Registered Education Savings Plan pursuant to Part III.1 of the <i>Department of Human Resources Development Act</i>	102,960,841	...	108,800,227
...	385,000,000	126,000,000	(176,880,004)	334,119,996	(S)	Canada assistance plan—Payments to provinces and territories under the <i>Canada Assistance Plan (Act)</i> and the <i>Federal-Provincial Fiscal Arrangements Act</i>	334,119,996	...	267,323,557
...	...	18,500,000	37,641,239	56,141,239	(S)	Supplementary retirement benefits—Annuities agents' pensions	56,141,239	...	8,115,534
...	35,000	...	(6,846)	28,154	(S)	Labour adjustment benefits payments (<i>Labour Adjustment Benefit Act</i>)	28,154	...	29,382
...	3,923,000	...	(247,801)	3,675,199	(S)	Contributions to employee benefit plans	3,675,199	...	5,883,347
...	98,019,000	...	15,016,066	113,035,066	(S)	Spending of proceeds from the disposal of surplus Crown assets: Proceeds received during the year Transfer to Corporate Services Program	113,035,066	...	107,730,926
...	...	...	77,952 (77,952)	77,952 (77,952)		Total	...	...	...
...	...	...	238,291	238,291	(S)	Civil service insurance actuarial liability adjustment	238,291	...	312,819
...	2,437,646,000	114,226,878	(130,777,193)	2,421,095,685		Total Program—Budgetary	2,318,430,601	102,665,084	2,788,904,595

Labour Program									
...	45,498,000	...	...	45,498,000	15	Program expenditures	...	49,164,048	1,681,369
...	...	1,690,100	...	...	15a	Program expenditures	...	...	...
...	...	1,300,000	...	...	15b	Program expenditures	...	...	...
...	...	...	1,078,000	...		Transfer from: TB Vote 5 ⁽¹⁾
...	...	...	1,279,317	...		TB Vote 15 ⁽¹⁾
...	...	2,990,100	2,357,317	50,845,417	(S)	Total—Vote 15	...	...	46,759,692
...	...	...	...	...		Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	...	...	...
...	...	...	...	...	(S)	Contributions to employee benefit plans	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...
...	100,960,000	2,990,100	7,846,425	111,796,525		Total Program—Budgetary	110,115,156	1,681,369	109,544,790
Income Security Program									
...	73,977,000	...	...	73,977,000	20	Program expenditures	...	...	...
...	...	13,664,716	...	13,664,716	20a	Program expenditures	...	...	...
...	...	...	5,335,206	5,335,206		Transfer from TB Vote 15 ⁽¹⁾
...	...	...	(5,630,000)	(5,630,000)		Transfer to Vote 1	...	...	...
...	73,977,000	13,664,716	(294,794)	87,346,922	(S)	Total—Vote 20	82,968,919	4,378,003	98,821,032
...	18,172,000,000	(158,000,000)	75,059,049	18,089,059,049	(S)	Old age security payments (<i>Old Age Security Act</i>)	18,089,059,049 ⁽²⁾	...	17,563,785,223 ⁽²⁾
...	4,938,000,000	(11,000,000)	6,890,601	4,933,890,601	(S)	Guaranteed income supplement payments (<i>Old Age Security Act</i>)	4,933,890,601 ⁽²⁾	...	4,834,652,063 ⁽²⁾
...	390,000,000	(1,000,000)	2,489,422	391,489,422	(S)	Spouse's allowance payments (<i>Old Age Security Act</i>)	391,489,422 ⁽²⁾	...	382,898,047 ⁽²⁾
...	26,970,000	...	4,132,000	31,102,000	(S)	Contributions to employee benefit plans	31,102,000	...	29,566,000
...	...	...	242	242	(S)	Refunds of amounts credited to revenues in previous years	242	...	40
...	23,600,947,000	(156,335,284)	88,276,520	23,532,888,236		Total Program—Budgetary	23,528,510,233	4,378,003	22,909,722,405
195,097	26,252,069,800	30,323,651	(18,399,158)	26,264,189,390		Total Department—Budgetary	26,144,988,329	118,987,635	213,426 25,948,686,031
Canada Industrial Relations Board									
...	7,535,000	...	...	7,535,000	25	Program expenditures	...	...	...
...	...	309,152	...	309,152	25a	Program expenditures	...	...	...
...	...	1,350,000	...	1,350,000	25b	Program expenditures	...	...	...
...	...	...	320,302	320,302		Transfer from TB Vote 15 ⁽¹⁾
...	7,535,000	1,659,152	320,302	9,514,454	(S)	Total—Vote 25	9,065,345	449,109	8,368,770
...	...	...	...	...		Contributions to employee benefit plans	...	...	...
...	1,123,000	...	172,000	1,295,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,295,000	...	1,237,000
663	...	...	2,264	2,927			...	663	2,264
663	8,658,000	1,659,152	494,566	10,812,381		Total Program—Budgetary	10,360,345	449,772	9,605,770

Ministry Summary—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers	Total available for use	Vote	Disposition of authorities					
	Main Estimates	Supplementary Estimates	\$	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	1,559,000	...	...	...	1,559,000	30	...	...	...	...	...
...	...	...	...	25,551	25,551		...	...	...	...	...
...	1,559,000	...	...	25,551	1,584,551		...	...	...	...	1,100,654
...	142,000	...	...	...	142,000	(S)	...	...	...	...	170,000
...	1,701,000	...	...	25,551	1,726,551	Total Program—Budgetary	1,149,905	576,646	...	...	1,270,654
Canadian Centre for Occupational Health and Safety													
...	1,728,000	...	...	...	1,728,000	35	...	...	...	...	...
...	...	569,911	...	...	569,911	35a	...	...	...	...	...
...	...	500,000	...	...	500,000	35b	...	...	...	...	...
...	...	...	...	245,432	245,432	Transfer from TB Vote 15 ⁽¹⁾		
...	1,728,000	1,069,911	...	245,432	3,043,343	Total—Vote 35	2,957,618	85,725	...	...	2,337,308
...	...	...	...	476	476	Spending of proceeds from the disposal of surplus Crown assets	476	...	...	...	819
...	...	...	...	...	...	Appropriations not required for the current year	...	...	...	...	579
...	1,728,000	1,069,911	...	245,908	3,043,819	Total Program—Budgetary	2,958,094	85,725	...	...	2,338,706
195,760	26,264,156,800	33,052,714	(17,633,133)	26,279,772,141	26,279,772,141	Total Ministry—Budgetary	26,159,456,673	120,099,778	215,690	25,961,901,161	215,690		

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authority authorities.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

(2) Treasury Board Vote 15—Collection of government-wide initiatives.

(3) The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Corporate Services Program																		
Corporate services	524,098,463	506,206,131	41,000,000	40,817,673	...	...	...	366,689,519	359,091,465	...	...	...	...	...	...	198,408,944	187,932,339	...
Revenues netted against expenditures	(335,289,519)	(327,841,465)	(31,400,000)	(31,250,000)	...	...	...	(366,689,519)	(359,091,465)	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	188,808,944	178,364,666	9,600,000	9,567,673	...	...	...	...	...	...	...	...	...	...	...	198,408,944	187,932,339	...
Human Resources Investment and Insurance Program																		
Human resources investment (HRI)	381,000,000	377,556,382	7,600,000	7,516,071	4,143,231,627	3,947,014,179	231,000,000	229,106,000	...	...	...	...	...	...	...	4,300,831,627	4,102,980,632	...
Employment insurance (EI) income benefits	561,100,000	559,962,131	23,100,000	23,019,948	238,291	238,291	517,200,000	516,110,000	...	...	...	...	...	...	...	67,238,291	67,110,370	...
Human Resources Centres of Canada (HRCC)—Management and joint services	265,356,863	258,784,858	96,200,000	96,152,301	...	...	...	229,311,096	226,282,000	...	...	...	...	...	...	132,245,767	128,655,159	...
Employment benefits and support measures authorized under Part II of the <i>Employment Insurance Act</i>	...	...	...	...	...	(2,079,220,000)	(1,980,315,560)	...	...	...	...	...	...	...	...	(2,079,220,000)	(1,980,315,560)	...
Sub-total	1,207,456,863	1,196,303,371	126,900,000	126,688,320	2,064,249,918	1,966,936,910	977,511,096	971,498,000	...	...	...	...	...	...	...	2,421,095,685	2,318,430,601	...
Revenues netted against expenditures	(883,511,096)	(877,598,000)	(94,000,000)	(93,900,000)	...	...	...	(971,498,000)	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	323,945,767	318,705,371	32,900,000	32,788,320	2,064,249,918	1,966,936,910	...	...	...	...	...	...	...	...	...	2,421,095,685	2,318,430,601	...
Labour Program																		
Labour	156,259,128	155,131,126	1,400,000	1,366,702	2,701,725	2,181,656	48,564,328	48,564,328	...	...	...	...	...	...	...	111,796,525	110,115,156	...
Revenues netted against expenditures	(48,564,328)	...	...	...	...	...	...	(48,564,328)	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	107,694,800	106,566,798	1,400,000	1,366,702	2,701,725	2,181,656	...	...	...	...	...	...	...	...	...	111,796,525	110,115,156	...
Income Security Program																		
Income security	268,371,044	247,309,521	9,000,000	8,748,737	23,414,439,072	23,414,439,072	158,921,880	141,987,097	...	...	...	...	...	...	...	23,532,888,236	23,528,510,233	...
Revenues netted against expenditures	(153,321,880)	(136,567,097)	(5,600,000)	(5,420,000)	...	...	...	(158,921,880)	(141,987,097)	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	115,049,164	110,742,424	3,400,000	3,328,737	23,414,439,072	23,414,439,072	...	...	...	...	...	...	...	...	...	23,532,888,236	23,528,510,233	...
Total Department—Budgetary	735,498,675	714,379,259	47,300,000	47,051,432	25,481,390,715	25,383,557,638	...	...	...	...	...	...	...	...	...	26,264,189,390	26,144,988,329	...
Canada Industrial Relations Board—																		
Budgetary	10,812,381	10,360,345	...	...	...	...	...	...	...	...	...	...	...	...	...	10,812,381	10,360,345	...

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Canadian Artists and Producers Professional Relations Tribunal—Budgetary	1,726,551	1,149,905	...	...	...	...	...	...	...	...	1,726,551	1,149,905
Canadian Centre for Occupational Health and Safety												
Canadian Centre for Occupational Health and Safety	8,884,819	7,044,209	...	...	...	...	5,841,000	4,086,115	...	...	3,043,819	2,958,094
Revenues netted against expenditures	(5,841,000)	(4,086,115)	...	...	...	...	(5,841,000)	(4,086,115)	...	...	...	...
Total Program—Budgetary	3,043,819	2,958,094	...	...	...	...	...	...	...	...	3,043,819	2,958,094
Total Ministry—Budgetary	751,081,426	728,847,603	47,300,000	47,051,432	25,481,390,715	25,383,557,638	...	...	...	...	26,279,777,141	26,159,456,673

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Total available for use				Used in the current year
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Variance	Available for use in subsequent years	Used in the previous year	
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	3,923,000	...	(247,801)	3,675,199	...	...	5,883,347	...
...	112,200,000	(9,977,000)	737,841	102,960,841	...	...	108,800,227	...
...	385,000,000	126,000,000	(176,880,004)	334,119,996	...	...	267,323,557	...
...	10,000,000	...	(8,678,017)	1,321,983	...	...	2,303,445	...
...	28,350,000	...	(3,619,538)	24,730,462	...	...	26,228,272	...
...	7,045,000	...	(1,992,000)	5,053,000	...	...	...	...
...	5,000,000	...	...	5,000,000	...	...	283,001,309	...
...	...	5,165,881	6,834,119	12,000,000	...	...	...	...
...	...	...	3,000,000	3,000,000	...	...	...	...

Department

Human Resources Investment and Insurance Program

Grants

Human resources investment (HRI)

(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region

(S) Canada study grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act*

(S) Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the Canada Education Savings Grant regulations of the *Department of Human Resources Development Act*

Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development

Grants to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy

Grants to non-profit organizations for activities eligible for support through the Social development partnership program

Grants to provide income support and other financial assistance to fishers and plant workers affected by the East Coast groundfish crisis

100th anniversary grant to Frontier College Learning Foundation for literacy

100th anniversary grant to Frontier College for literacy programming

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates					Variance		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...	551,518,000	121,198,881	(180,845,400)	491,861,481	Items not required for the current year	...	...	...	14,015,000
...	...	...	...	...	Total—Grants	487,159,936	4,701,545	...	707,555,157
...	...	...	...	...	Contributions	...	...	...	...
...	461,232,000	207,418,952	44,385,353	713,036,305	Human resources investment (HRI) Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market	623,083,021	89,953,284	...	757,726,959
...	195,000,000	...	(5,841,000)	189,159,000	Employability assistance for people with disabilities— Payments to provincial and territorial governments, in accordance with bilateral agreements, for the provision of a range of measures to enhance the economic participation of working age adults with disabilities in the labour market by helping them to prepare for, attain and retain employment	189,159,000	...	...	189,013,155
...	2,775,000	...	3,354,664	6,129,664	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives which will contribute to the development of a more results-oriented, accessible, relevant and accountable learning system	4,741,553	1,388,111	...	6,677,820
...	12,000,000	...	(10,000,000)	2,000,000	Contributions to provincial and territorial government departments and agencies, municipal governments, business organizations, public health and educational institutions, aboriginal organizations including Indian band and tribal councils, and individuals to support new policy directions for social security reform and to test innovative approaches to make social programs more effective and financially sustainable	1,876,764	123,236	...	44,560,346
...	22,567,000	24,633,000	(45,546,504)	1,653,496	(S) The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	1,653,496	...	...	3,625,573
...	259,225,000	(159,052,000)	(26,501,892)	73,671,108	(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	73,671,108	...	...	155,394,385
...	632,408,000	(180,039,000)	58,070,796	510,439,796	(S) The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	510,439,796	...	...	516,566,581

(S) Payments to provinces and territories under the
Canada Assistance Plan (Act) and the
Federal-Provincial Fiscal Arrangements
Act

...	...	18,500,000	37,641,239	56,141,239	...	...	8,115,534
Contributions to non-profit organizations, community groups, educational institutions, professional associations, provincial/territorial Government departments, and local, regional or national First Nations and Inuit non-profit organizations to support child care initiatives							
...	41,224,000	...	(26,274,000)	14,950,000	13,903,168	1,046,832	41,462,203
Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives with respect to the development, application, use and diffusion of new learning and training technologies (Office of Learning Technology)							
...	3,300,000	...	(3,200,000)	100,000	...	100,000	...
Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy							
...	...	...	4,869,538	4,869,538	4,869,538	...	4,147,284
...	1,629,731,000	(88,539,048)	30,958,194	1,572,150,146	1,479,538,683	92,611,463	1,727,289,840
Employment insurance (EI) income benefits (S) Civil service insurance actuarial liability adjustment							
...	...	...	238,291	238,291	238,291	...	312,819
...	1,629,731,000	(88,539,048)	31,196,485	1,572,388,437	1,479,776,974	92,611,463	1,727,602,659
Program Summary by Business Line							
...	2,181,249,000	32,649,833	(149,887,206)	2,064,011,627	1,966,698,619	97,313,008	2,434,844,997
...	...	...	238,291	238,291	238,291	...	312,819
...	2,181,249,000	32,649,833	(149,648,915)	2,064,249,918	1,966,936,910	97,313,008	2,435,157,816
Labour Program							
Grants							
...	7,000	...	...	7,000	7,000	...	7,000
...	19,000	...	...	19,000	19,000	...	19,000
Canadian Joint Fire Prevention Publicity Committee							
...
Fire Prevention Canada							
...
(S) Merchant seamen compensation—Supplementary compensation to certain widows of merchant seamen							
...	7,000	...	(1,275)	5,725	5,725	...	6,800
...	15,000	...	...	15,000	15,000	...	15,000
To support activities which contribute to Occupational safety and health program objectives							
...	12,000	...	...	12,000	8,280	3,720	10,280
...
...	60,000	...	(1,275)	58,725	55,005	3,720	58,080
Total—Grants							

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	1,600,000	...	1,600,000	1,247,831	352,169	...	1,429,630
...	2,200,000	(1,157,000)	1,043,000	878,820	164,180	...	912,180
...	3,800,000	...	2,643,000	2,126,651	516,349	...	2,341,810
...	3,860,000	(1,157,000)	2,701,725	2,181,656	520,069	...	2,399,890
...	...	(1,158,275)	...	...	...	...	...
Contributions							
Labour-management partnerships program							
Labour commission							
Total—Contributions							
Total Program							
Income Security Program							
Grants							
...	18,172,000,000	75,059,049	18,089,059,049	18,089,059,049 ⁽¹⁾	17,563,785,223 ⁽¹⁾
...	4,938,000,000	6,890,601	4,933,890,601	4,933,890,601 ⁽¹⁾	4,834,652,063 ⁽¹⁾
...	390,000,000	2,489,422	391,489,422	391,489,422 ⁽¹⁾	382,898,047 ⁽¹⁾
...	23,500,000,000	84,439,072	23,414,439,072	23,414,439,072	...	...	22,781,335,333
...	25,685,109,000	(66,368,118)	25,481,390,715	25,383,557,638	97,833,077	...	25,218,893,039

(S) Statutory transfer payment.

(1) The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Corporate Services Program			
Budgetary (respendable revenues)			
Corporate services			
Recoverable expenditures from the Employment Insurance Account	297,503,054	289,905,000	280,068,000
Recoverable expenditures on behalf of the Canada Pension Plan	69,186,465	69,186,465	35,560,000
Total Program—Budgetary	366,689,519	359,091,465	315,628,000
Human Resources Investment and Insurance Program			
Budgetary (respendable revenues)			
Human resources investment (HRI)			
Recoverable expenditures from the Employment Insurance Account	231,000,000	229,106,000	149,111,000
Employment insurance (EI) income benefits			
Recoverable expenditures from the Employment Insurance Account	517,200,000	516,110,000	552,237,000
Human Resources Centres of Canada (HRC)—Management and joint services			
Recoverable expenditures from the Employment Insurance Account	229,311,096	226,282,000	128,573,000
Total Program—Budgetary	977,511,096	971,498,000	829,921,000
Labour Program			
Budgetary (respendable revenues)			
Labour			
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	48,564,328	48,564,328	47,136,073
Total Program—Budgetary	48,564,328	48,564,328	47,136,073

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Income Security Program			
Budgetary (respendable revenues)			
Income security			
Recoverable expenditures on behalf of the Canada Pension Plan	158,921,880	141,987,097	142,697,000
Total Program—Budgetary	158,921,880	141,987,097	142,697,000
Total Department—Budgetary	1,551,686,823	1,521,140,890	1,335,382,073
Canadian Centre for Occupational Health and Safety			
Budgetary (respendable revenues)			
Canadian Centre for Occupational Health and Safety			
CCINFodisc	5,841,000	4,086,115	4,239,306
Total Program—Budgetary	5,841,000	4,086,115	4,239,306
Total Ministry—Budgetary	1,557,527,823	1,525,227,005	1,339,621,379

Revenues—Continued

	Current year	Previous year
	\$	\$
Interest on trust account—Private collection agency	11,372	...
Annuities account—Actuarial surplus	5,821,863	7,608,613
Sundries	4,474,163	136,187
	252,448,404	93,477,447
Total non-tax revenues	339,019,915	258,214,574
Total Program	339,019,930	258,214,594
Labour Program		
Tax revenues—		
Goods and services tax	94,895	531
Total tax revenues	94,895	531
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	674,211	155,979
Adjustments to prior year's payables	188,305	73,460
	862,516	229,439
Total non-tax revenues	1,058,387	1,285,417
Total Program	1,058,387	1,285,417
Service fees		
Miscellaneous non-tax revenues—		
Fines and penalties remitted by the court as the result of prosecutions under the Canada Labour Code	172,072	133,100
Miscellaneous	1,000	3,654
	173,072	136,754
Total non-tax revenues	2,093,975	1,651,610
Total Program	2,188,870	1,652,141
Income Security Program		
Tax revenues—		
Goods and services tax	5,147	6,145
Total tax revenues	5,147	6,145
Non-tax revenues—		
Refunds of previous years' expenditures	24,213	21,364
Proceeds from sales	7,151	9,449
Proceeds from the disposal of surplus Crown assets	2,264	663
Miscellaneous non-tax revenues	18,187	439
Total non-tax revenues	51,815	31,915
Total Program	52,060	32,288

Revenues—Concluded

	Current year	Previous year
	\$	\$
Canadian Centre for Occupational Health and Safety		
Tax revenues—		
Goods and services tax	72,159	84,668
Total tax revenues	72,159	84,668
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	476	448
Total non-tax revenues	476	448
Total Program	72,635	85,116
Ministry Summary		
Tax revenues—		
Goods and services tax	224,682	103,925
Total tax revenues	224,682	103,925
Non-tax revenues—		
Refunds of previous years' expenditures	96,655,970	168,823,338
Privileges, licences and permits	150,722	
Service fees	1,162,513	1,391,753
Proceeds from sales	7,157	34,946
Proceeds from the disposal of surplus Crown assets	559,605	407,158
Miscellaneous non-tax revenues	293,284,402	181,274,143
Total non-tax revenues	391,820,369	351,931,338
Total Ministry	392,045,051	352,035,263

SECTION 13

1999-2000

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department
Canadian Polar Commission

CONTENTS

	<i>Page</i>
Program objective and business line description	13.2
Ministry summary	13.3
Programs by business line	13.7
Transfer payments	13.8
Details of spendable amounts	13.13
Revenues	13.13

Department

Administration Program

Objective

To provide for policy direction and sound management of the Indian and Inuit Affairs and Northern Affairs programs and for efficient and effective planning, accounting, personnel, communications and other administrative support.

Business Line Description*Corporate support*

Provides policy direction and administrative support to the Indian and Inuit Affairs and Northern Affairs programs through executive direction, policy and strategic direction, and corporate support.

Indian and Inuit Affairs Program

Objective

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Business Line Description*Claims*

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and treaties by settling specific claims

and monitoring implementation agreements; provides research funding to native claimants; and supports the Department of Justice in relation to litigation focusing on First Nations.

Indian and Inuit programming

Supports Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; and to fulfil Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Northern Affairs Program

Objective

To promote the political, economic, scientific and social development of Canada's North; to assist northerners, including aboriginal groups, to develop political and economic institutions which will enable them to assume increasing responsibility within the Canadian federation; to effectively manage the sustainable development of the North's natural resources in preparation for devolution to the territorial governments; to preserve, maintain, protect and rehabilitate the northern environment; and to manage ongoing federal interests in the North, including federal northern policy, federal-territorial relations and claims and self-government implementation, and federal circumpolar activities.

Business Line Description*Northern Affairs Programming*

This business line provides for the development and implementation of policies and programs related

to the political, economic, social and sustainable development of Canada's North. It manages the constitutional relationship between the Department and the territorial governments, negotiates and implements resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. This business line provides for the management of the North's natural resources and the protection and enhancement of the Arctic environment, both nationally and internationally. It coordinates the implementation of northern land claims and enhances Aboriginal interests in the development of the North, as well as in the fur industry throughout Canada. The development and implementation of science and technology-related programs are promoted nationally and internationally.

Canadian Polar Commission**Objective**

To promote the development and dissemination of knowledge in respect of the polar regions.

Business Line Description*Canadian Polar Commission*

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; help establish a polar information network as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	66,264,000	...	...	66,264,000	1	Administration Program				
...	...	3,140,700	...	3,140,700	1a	Program expenditures				
...	...	12,102,408	...	12,102,408	1b	Program expenditures				
...	...	...	450,000	450,000		Transfer from: TB Vote 10 ⁽¹⁾				
...	...	...	1,641,636	1,641,636		TB Vote 15 ⁽¹⁾				
...	66,264,000	15,243,108	2,091,636	83,598,744		Total—Vote 1	81,332,662	2,266,082	...	73,565,259
...	48,900	...	1,545	50,445	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	50,445	...	...	49,978
...	7,354,000	...	1,127,000	8,481,000	(S)	Contributions to employee benefit plans	8,481,000	...	...	7,926,000
2,087	...	...	9,432	11,519	(S)	Spending of proceeds from the disposal of surplus Crown assets	10,141	...	1,378	18,425
...	...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years	...	...	...	456
2,087	73,666,900	15,243,108	3,229,613	92,141,708		Total Program—Budgetary	89,874,248	2,266,082	1,378	81,560,118
...	226,987,000	...	...	226,987,000	5	Indian and Inuit Affairs Program				
...	...	17,645,508	...	17,645,508	5a	Operating expenditures				
...	...	3,957,811	...	3,957,811	5b	Transfer of \$11,865,609 from Indian Affairs and Northern Development Vote 10				
...	...	...	11,865,609	11,865,609		Transfer from: Vote 10				
...	...	...	129,053	129,053		TB Vote 10 ⁽¹⁾				
...	...	...	4,801,881	4,801,881		TB Vote 15 ⁽¹⁾				
...	226,987,000	21,603,319	16,796,543	265,386,862		Total—Vote 5	255,082,350	10,304,512	...	235,493,551
...	...	...	...	...	6a	To increase from \$1,200,000,000 to \$1,700,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5				
...	...	1	...	1	7b	To write-off from the Accounts of Canada, certain debts and obligations due to Her Majesty in right of Canada amounting to: a) \$1,114,936 representing the principal of 13 accounts owed by 12 debtors; b) \$950 representing the principal balance of 1 account owed by 1 debtor		1	...	...
...	...	...	...	1,115,886		Capital expenditures				
...	13,750,000	...	...	13,750,000	10	Capital expenditures				
...	...	1,253,000	...	1,253,000	10a	Transfer to Vote 5				
...	...	...	(11,865,609)	(11,865,609)		Total—Vote 10	3,093,497	43,894	...	2,227,508

Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates						\$	\$	
...	3,891,398,000	...	...	3,891,398,000	15	Grants and contributions				
...	...	58,546,352	...	58,546,352	15a	Grants				
...	...	29,301,467	...	29,301,467	15b	Grants				
...	3,891,398,000	87,847,819	...	3,979,245,819		Total—Vote 15	3,977,653,436	1,592,383	...	4,197,483,223
...	15,000	...	(15,000)	...	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	...	...	...	...
...	...	...	...	...	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	335,089	...	...	127,952
...	2,000,000	...	(1,664,911)	335,089	(S)	Indian annuities (<i>Indian Act</i>)	1,816,049	...	...	1,680,510
...	1,400,000	...	416,049	1,816,049	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	127,778,681	...	...	127,855,026
...	127,786,000	...	(7,319)	127,778,681	(S)	Contributions to employee benefit plans	22,893,000	...	...	21,710,000
...	19,851,000	...	3,042,000	22,893,000	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit \$60,000,000)	33,858	...	32,730,655	...
32,764,513	...	...	...	32,764,513	(S)	Court awards	337,227	...	...	103,013
...	...	...	337,227	337,227	(S)	Spending of proceeds from the disposal of surplus Crown assets	86,930	...	19,942	72,064
65,188	...	...	41,684	106,872	(S)	Refunds of amounts credited to revenues in previous years	269,519	...	...	291,208
...	...	...	...	269,519	(S)	Appropriations not required for the current year	...	...	...	...
32,829,701	4,283,187,000	111,820,025	7,350,183	4,435,186,909		Total budgetary	4,390,495,522	11,940,790	32,750,597	4,587,141,991
19,999,050	...	...	...	19,999,050	L15	Loans for the construction of houses through the Indian housing assistance account. Repealed by Vote 7b, <i>Appropriation Act No. 4, 1999-2000</i> . Limit \$20,000,000 (Net)	(950)	20,000,000	...	(12,000)
46,821,687	...	...	...	46,821,687	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> . Limit \$48,550,835 (Net)	(1,168,404)	...	47,990,091	(99,647)
...	28,053,000	...	...	28,053,000	L20	Loans to native claimants (Gross)	28,181,990	(128,990)	...	30,116,852
...	...	...	...	...	L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process (Gross)	22,840,000	...	...	23,560,000

Ministry Summary—Concluded

Source of authorities				Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
5,000,000	...	...	...	L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit \$5,000,000 (<i>Appropriation Act No. 4, 1969</i>)	...	5,000,000	...
11,854,033	...	...	...		(Net)	(2,110)	...	...
	...	...	...		Total non-budgetary	(2,110)	11,856,143	(2,284)
24,596	165,793,900	52,784,449	3,183,418		Total Program—	216,799,125	4,978,833	256,435,293
11,854,033	...	...	...		Budgetary	(2,110)	...	(2,284)
	...	...	...		Non-budgetary		11,856,143	
32,856,384	4,522,647,800	179,847,582	13,763,214		Total Department—	4,697,168,895	19,185,705	4,925,137,402
78,674,770	51,295,000	...	...		Budgetary	50,217,263	19,906,273	59,846,234
	...	...	...		Non-budgetary		...	55,812,455
	882,000	...	...		Canadian Polar Commission			
...	...	42,000	...	50	Program expenditures			
...	...	...	25,687	50a	Program expenditures (1)			
...	...	...	...		Transfer from TB Vote 5 (1)			
...	882,000	42,000	25,687	(S)	Total—Vote 50	933,325	16,362	869,347
...	87,000	...	...		Contributions to employee benefit plans	87,000	...	87,000
...	969,000	42,000	25,687		Total Program—Budgetary	1,020,325	16,362	956,347
32,856,384	4,523,616,800	179,889,582	13,788,901		Total Ministry—	4,698,189,220	19,202,067	4,926,093,749
78,674,770	51,295,000	...	...		Budgetary	50,217,263	19,906,273	59,846,234
	...	...	...		Non-budgetary		...	55,812,455

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Treasury Board Vote 3—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Collective agreements.

Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Program	86,955,546	84,688,086	4,728,162	4,728,162	458,000	458,000	...	...	...	...	92,141,708	89,874,248
Corporate support	86,955,546	84,688,086	4,728,162	4,728,162	458,000	458,000	...	...	...	...	92,141,708	89,874,248
Total Program—Budgetary												
Indian and Inuit Affairs Program												
Claims—												
Budgetary	72,756,985	72,756,985	3,064,466	3,064,466	368,330,627	368,330,627	...	...	...	...	444,152,505	444,152,078
Non-budgetary	...	...	...	...	...	...	...	...	...	...	118,115,737	50,219,373
Indian and Inuit programming	233,348,869	190,249,865	17,176,040	17,176,040	3,740,509,495	3,738,917,539	...	...	...	...	3,991,034,404	3,946,343,444
Total Program—												
Budgetary	306,105,854	263,006,850	20,240,506	20,240,506	4,108,840,549	4,107,248,166	...	...	...	...	4,435,186,909	4,390,495,522
Non-budgetary	...	...	...	...	...	...	...	...	...	...	118,115,737	50,219,373
Northern Affairs Program												
Northern affairs programming—												
Budgetary	137,461,149	132,834,582	6,836,153	6,836,153	77,489,061	77,128,390	...	...	...	...	221,786,363	216,799,125
Non-budgetary	...	...	...	...	...	...	...	...	...	...	11,854,033	(2,110)
Total Program—												
Budgetary	137,461,149	132,834,582	6,836,153	6,836,153	77,489,061	77,128,390	...	...	...	...	221,786,363	216,799,125
Non-budgetary	...	...	...	...	...	...	...	...	...	...	11,854,033	(2,110)
Total Department—												
Budgetary	530,522,549	480,529,518	31,804,821	31,804,821	4,186,787,610	4,184,834,556	...	...	...	...	4,749,114,980	4,697,168,895
Non-budgetary	...	...	...	...	...	...	...	...	...	...	129,969,770	50,217,263
Canadian Polar Commission—												
Budgetary	1,019,437	1,003,075	...	...	17,250	17,250	...	...	...	...	1,036,687	1,020,325
Total Ministry—												
Budgetary	531,541,986	481,532,593	31,804,821	31,804,821	4,186,804,860	4,184,851,806	...	...	...	...	4,750,151,667	4,698,189,220
Non-budgetary	...	...	...	...	...	...	...	...	...	...	129,969,770	50,217,263

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments		Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	and transfers	Total available for use	\$	\$	\$	\$
...	458,000	...	...	458,000	458,000	...	...	458,000
...	458,000	...	...	458,000	458,000	...	...	458,000
Department								
Administration Program								
Contributions								
Corporate support								
Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Northern Quebec and Labrador in the development of their professional skills and marketing of their art								
...	458,000	...	...	458,000	458,000	...	...	458,000
...	458,000	...	...	458,000	458,000	...	...	458,000
Total Program								
Indian and Inuit Affairs Program								
Grants								
Claims								
Grant to the James Bay Crees, the Oujé-Bougoumou Crees and the Naskapi Bands of Quebec								
...	41,908,000	2,400,000	(590,946)	43,717,054	43,717,054	...	...	41,450,574
...	15,022,000	2,843,900	(305,947)	17,559,953	17,559,953	...	...	10,915,583
...	292,000	...	...	292,000	291,573	427	...	282,500
...	31,508,000	51,350,000	(9,689,921)	73,168,079	73,168,079	...	...	25,412,129
...	5,861,000	...	(1,319,519)	4,541,481	4,541,481	...	...	5,823,306
...	127,786,000	...	(7,319)	127,778,681	127,778,681	...	...	127,855,026
...	23,775,000	...	(1,793,319)	21,981,681	21,981,681	...	...	61,561,301
...	1,917,000	...	(473,667)	1,443,333	1,443,333	...	...	2,086,141
...	2,182,000	...	(649,468)	1,532,532	1,532,532	...	...	2,347,053
...	...	400,000	...	400,000	400,000	...	...	23,600,000

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$	\$				
...	28,029,000	...	(3,304,000)	24,725,000	24,725,000	...	...	23,238,338
...	300,000	...	114,509	414,509	414,509	...	...	424,978
...	200,000	...	(141,360)	58,640	58,640	...	...	41,032
...	2,359,000	...	(1,090,356)	1,268,644	1,268,644	...	...	1,268,644
...	3,360,000	...	66,000	3,426,000	3,426,000	...	...	3,534,000
...	...	...	6,600,000	6,600,000	6,600,000	...	...	...
...	42,872,000	...	10,944,260	53,816,260	53,816,260	...	...	55,722,554
Indian and Inuit programming								
...	505,000	...	(505,000)	...	...	...	...	1,938,552
...	11,387,000	...	2,729,088	14,116,088	14,116,088	...	...	15,937,168
...	5,806,000	...	(1,827,689)	3,978,311	3,978,311	...	...	4,132,820
...	6,245,000	...	8,441,012	14,686,012	14,686,012	...	...	3,761,864
...	17,500,000	...	(7,751,723)	9,748,277	9,748,277	...	...	12,562,164
...	2,879,000	...	9,588,709	12,467,709	12,467,709	...	...	7,894,809
...	8,033,000	...	1,273,709	9,306,709	9,306,709	...	...	7,774,998
...	69,499,000	...	10,307,695	79,806,695	79,806,695	...	...	74,155,703
...	1,152,944,000	...	(19,905,473)	1,133,038,527	1,133,038,527	...	...	1,110,675,012
...	1,065,362,000	...	(17,643,792)	1,028,543,023	1,028,543,023	...	...	969,956,415
...	918,589,000	...	(13,677,501)	904,911,499	904,911,499	...	...	943,529,382
...	116,162,000	...	55,100,984	171,262,984	171,262,984	...	...	159,493,041

...	1,200,000	...	4,024,651	5,224,651	...	4,625,900
...	1,903,000	...	1,327,139	3,230,139	...	1,862,090
...	18,200,000	(5,985,193)	...	12,214,807	...	11,445,259
...	384,000	...	(60,492)	323,508	...	106,678
...	64,919,000	...	319,271	65,238,271	...	62,302,303
...	22,064,000	...	42,305,920	64,369,920	...	47,865,566
...	3,483,581,000	(23,628,985)	72,515,115	3,532,467,130	...	3,440,020,624
...	3,526,453,000	(23,628,985)	83,459,375	3,586,283,390	...	3,495,743,178
Program Summary by Business Line						
...	293,123,000	79,093,900	(3,885,846)	368,331,054	427	357,056,167
...	3,727,461,000	8,753,919	4,294,576	3,740,509,495	1,591,956	3,969,962,592
...	4,020,584,000	87,847,819	408,730	4,108,840,549	1,592,383	4,327,018,759
Northern Affairs Program						
Grants						
...	636,000	...	...	636,000	...	636,000
...	76,000	...	...	76,000	...	76,000
...	5,000	...	...	5,000	5,000	...
...	4,500	...	...	4,500	4,500	4,500
...	721,500	...	...	721,500	5,000	716,500
Contributions						
...	38,825,000	...	...	38,825,000	...	38,064,000
...	4,536,000	...	(194,786)	4,341,214	...	3,820,598

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	250,000	...	121,300	371,300	371,233	67	...	1,182,000
...	7,736,000	9,300,000	(3,590,000)	13,446,000	13,280,069	165,931	...	59,003,168
...	1,258,300	2,000,000	53,700	3,312,000	3,311,904	96	...	2,755,091
...	80,000	...	...	80,000	80,000	...	...	122,500
...	1,674,000	...	(803,214)	868,786	680,000	188,786	...	...
...	2,036,100	4,660,299	8,826,862	15,523,261	15,522,470	791	...	16,818,210
...	...	...	...	...	...	...	...	680,000
...	56,395,400	15,960,299	4,411,862	76,767,561	76,411,890	355,671	...	122,445,567
...	57,116,900	15,960,299	4,411,862	77,489,061	77,128,390	360,671	...	123,162,067
...	4,078,158,900	103,808,118	4,820,592	4,186,787,610	4,184,834,556	1,953,054	...	4,450,638,826
Canadian Polar Commission								
Contributions								
...	18,000	...	(750)	17,250	17,250	...	...	19,730
...	18,000	...	(750)	17,250	17,250	...	...	19,730
...	4,078,176,900	103,808,118	4,819,842	4,186,804,860	4,184,851,806	1,953,054	...	4,450,658,556

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	\$		Authorities used in the current year	\$		Authorities used in the previous year	\$	
Indian and Inuit Affairs Program									
Non-budgetary (respendable receipts)									
Claims									
Indian economic development	...		1,168,404	...		99,647			
Off-reserve housing fund	...		950	...		12,000			
Total Program—Non-budgetary	...		1,169,354	...		111,647			
Northern Affairs Program									
Non-budgetary (respendable receipts)									
Northern affairs programming									
Inuit loan fund	...		15,806	...		2,284			
Total Program—Non-budgetary	...		15,806	...		2,284			
Total Ministry—Non-budgetary	...		1,185,160	...		113,931			

Revenues

Department	Current year		Previous year	
	\$		\$	
Administration Program				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	145,158		257,145	
Adjustments to prior year's payables—				
Operation and maintenance	81,875		54,626	
	227,033		311,771	
Privileges, licences and permits—				
Living accommodations and services	5,857		4,877	
Service fees	1,844		5,307	
Proceeds from the disposal of surplus Crown assets	9,432		18,212	
Miscellaneous non-tax revenues	...		201	
Total Program	244,166		340,568	
Indian and Inuit Affairs Program				
Tax revenues—				
Goods and services tax	341,602		348,622	
Total tax revenues	341,602		348,622	
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Indian economic development fund	789,366		804,017	
Council for Yukon Indians	610,524		169,450	
Native claimants	5,603,542		3,152,156	
Other accounts—				
Indian housing assistance fund—				
On-reserve housing—Interest on guaranteed loans	144,926		39,526	
Farm Credit Corporation	...		14,579	
Stoney perpetual loan	...		23,377	
	7,148,358		4,203,105	
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	718,730		407,867	
Sundries	13,599,724		12,639,644	
Adjustments to prior year's payables—				
Operation and maintenance	328,288		19,687,692	
	14,646,742		32,735,203	

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Privileges, licences and permits—			Privileges, licences and permits—		
Living accommodations and services	34,256	87,022	Canada mining—		
Sundries	39,092	51,552	Leases	1,379,806	1,266,209
			Licences	27,519	34,996
			Royalties	8,543,881	5,921,818
			Coal leases	7,782	14,287
Service fees	156	120	Forestry	1,257,338	868,458
Proceeds from sales—			Land, building and machinery rentals	654,889	595,903
Utilities	325,004	49,483	Living accommodations and services	192,265	151,910
			Metallic and non-metallic	40,718	41,534
Proceeds from the disposal of surplus Crown assets	41,684	91,438	Oil and gas royalties	9,117,264	6,012,000
Miscellaneous non-tax revenues—			Quarrying royalties	951,120	239,490
Treaty land entitlement (Saskatchewan)	5,500,000	9,464,974	Water rentals	10,198	13,729
Miscellaneous non-tax revenues	19,229	92,542	Yukon quartz mining—		
			Fees and leases	611,623	786,134
			Sundries	326	340
Total non-tax revenues	27,754,521	46,775,439		22,794,729	15,946,808
Total Program	28,096,123	47,124,061	Service fees—		
Northern Affairs Program			Placer mining fees	263,485	200,101
Tax revenues—			Canada mining fees	839,454	1,015,228
Goods and services tax	63,311	57,515	Land use fees	196,330	169,799
			Rental of vacant land	150,196	137,083
			Other fees	97,418	97,013
Total tax revenues	63,311	57,515		1,546,883	1,619,224
Non-tax revenues—			Proceeds from sales—		
Return on investments— ⁽¹⁾			Proceeds from sales	144,797	45,405
Loans, investments and advances—			Sundries	48,648	105,581
Government of the Yukon Territory	19,997	31,124			
Inuit loan fund	224	12,108	Proceeds from the disposal of surplus Crown assets		
Yukon Energy Corporation	...	847,597	Miscellaneous non-tax revenues—		
Other accounts—			Oil and gas forfeitures	1,889,157	1,475,724
Esso Ltd—Norman Wells Project profits	61,323,690	11,725,774	Miscellaneous non-tax revenues	45,754	669,182
	61,343,911	12,616,603			
				1,934,911	2,144,906
Refunds of previous years' expenditures—			Total non-tax revenues	89,092,987	34,516,733
Reimbursement of operation and maintenance	604,258	149,960	Total Program	89,156,298	34,574,248
Sundries	450,831	602,902	Total Department	117,496,587	82,038,677
Adjustments to prior year's payables—					
Operation and maintenance	211,041	1,260,748			
	1,266,130	2,013,610			

Revenues—Concluded

	Current year	Previous year
	\$	\$
Canadian Polar Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	1,676	...
Total Program	1,676	...
Ministry Summary		
Tax revenues—		
Goods and services tax	404,913	406,137
Total tax revenues	404,913	406,137
Non-tax revenues—		
Return on investments	68,492,269	16,819,708
Refunds of previous years' expenditures	16,141,581	35,060,584
Privileges, licences and permits	22,873,934	16,090,259
Service fees	1,348,883	1,624,651
Proceeds from sales	518,449	200,469
Proceeds from the disposal of surplus Crown assets	64,094	134,246
Miscellaneous non-tax revenues	7,454,140	11,702,623
Total non-tax revenues	117,093,350	81,632,540
Total Ministry	117,498,263	82,038,677

(1) Interest unless otherwise indicated.

SECTION 14

1999-2000

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Atlantic Canada Opportunities Agency

Business Development Bank of Canada

Canadian Space Agency

Competition Tribunal

Copyright Board

Economic Development Agency of

Canada for the Regions of Quebec

Enterprise Cape Breton Corporation

National Research Council of Canada

Natural Sciences and Engineering

Research Council

Social Sciences and Humanities

Research Council

Standards Council of Canada

Statistics Canada

Western Economic Diversification

CONTENTS

	<i>Page</i>
Program objective and business line description	14.2
Ministry summary	14.7
Programs by business line	14.14
Transfer payments	14.17
Details of spendable amounts	14.24
Revenues	14.24

Department

Objective

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada, to promote regional economic development in Ontario, to assist Aboriginal people to realize their economic potential, to promote fair and efficient operation of the marketplace in Canada, and to establish the rules of the marketplace and ensure that they are effectively implemented and enforced.

Business Line Description

Micro-economic policy

This business line sets the overall priorities and direction for the department's micro-economic agenda in the "four pillars" of marketplace climate, trade, technology and infrastructure, outlined in the government's framework document, "Building a More Innovative Economy (BMIE)" and consistent with the Speech from the Throne priorities. The major challenge in developing the micro-economic policy agenda will be to identify the key emerging issues, to marshal the analytical evidence for the appropriate policy responses and engage the commitment of a diverse group of departments and agencies inside and outside the Industry portfolio in implementing them. The challenge must also include integrating a sustainable development strategy and sustainable development concepts into the work of the department.

Marketplace rules and services

The department's Marketplace rules and services business line represents a significant portion of the government's policy levers for maintaining an efficient and equitable marketplace, thus enhancing Canada's attractiveness for investment. Some 20 acts set out the policy and legislative framework for the marketplace in such areas as bankruptcy, corporations and corporate governance, approval and inspection of measuring

devices, intellectual property, competition, consumer product inspection and voluntary codes of practice, and spectrum licensing and monitoring.

Through this business line, Industry Canada develops, evaluates and revises rules, regulations and standards that govern the fair, efficient and competitive operation of the Canadian marketplace. These rules support and interpret marketplace legislation that is developed as part of the service line related to promoting a healthy marketplace climate in the Micro-economic policy business line.

Under Marketplace rules and services, the department maintains consumer and business confidence by effectively administering and ensuring compliance with marketplace legislation, rules, regulations and standards. It also promotes these marketplace standards internationally to help Canadians compete more effectively in global markets.

The organizations that make up this business line also help businesses and consumers contribute to and benefit fully from marketplace rules and respond better to changing conditions by providing a wide range of marketplace information and services.

Industry sector development

The department's Industry sector development business line provides leadership and support to Canadian industry as it adapts to the challenges and opportunities of the global economy. This is accomplished through the development and implementation of strategies in cooperation with major partners and stakeholders for the advancement of trade, investment, technology, youth opportunities, information technology and telecommunications and human resource development. In addition, world-class information products and services will address the needs of Canadian industry. Policies, regulations and research will support Canada's information technology and telecommunications industry and targeted financial assistance will promote investment and leading edge technologies.

Tourism

The Canadian Tourism Commission (CTC) is a working partnership between tourism industry businesses and associations, provincial and territorial governments and the Government of Canada. The CTC has authority to plan, direct, manage and implement programs to generate and promote tourism in Canada. As a Special Operating Agency (SOA), it is an example of the new partnership model of the federal government. It is made up of industry representatives from across Canada acting to ensure that the tourism industry remains a vibrant and profitable part of the Canadian economy.

Corporate and management services

This business line encompasses the provision of corporate services, including management advisory services and strategic communication products and services direction, human resources and corporate development services, financial, administrative and common services and fulfils the functions of the ethics counsellor.

Atlantic Canada Opportunities Agency

Objective

To support and promote new opportunities for economic development in Atlantic Canada, with particular emphasis on small-and-medium-sized enterprises, through policy, program and project development and implementation and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Business Line Description

Development

This business line includes the Agency's program policy, planning and delivery functions directly related to the mandate of the organization. The business line is divided into six sub-activities: action/business de-

velopment, COOPERATION, advocacy and coordination, special programs, Pan-Atlantic development and program administration. These sub-activities delineate the nature of the Agency's business.

Corporate administration

This business line includes: the executive offices of the Minister and the President; personnel, financial, systems and other administrative support services provided at Head Office and in regional offices; internal audit activities; legal services; and the Head Office communications activities not related to specific programs.

Business Development Bank of Canada

Objective

To support Canadian entrepreneurship by providing financial and management services, giving particular consideration to the needs of small and medium-sized enterprises.

Canadian Space Agency

Objective

To ensure the development and application of space science and technology to meet Canadian needs and to ensure the development of an internationally competitive space industry in Canada.

Business Line Description

Space sciences

Working with Canadian scientists, universities and graduate students, the Canadian Space Agency will contribute to the advancement of space knowledge, and the development of scientific expertise, new processes and applications. This is achieved as follows:

- by ensuring that Canada maintains a position of world excellence in the international scientific exploration of space and by procuring from Canadian industry the instruments needed to obtain relevant scientific data; and
- by training Canadian astronauts to participate in international human space flights, by contributing to Canadian science and technology (S&T) experiments in space and by inspiring Canadian youth to pursue careers in S&T.

Space applications and industry development

The Canadian Space Agency works with representatives of industry across Canada to facilitate the use and application of space science and technology, which leads to an internationally competitive, export-oriented Canadian space equipment and services sector. In collaboration with other public sector organizations, or on its own, the Canadian Space Agency contributes to the sustainable development of Canada by linking Canadians from coast to coast, by enhancing the management of our environment and natural resources, and by learning how phenomena in space affect life on Earth. Through various communications activities, the Agency's efforts also create better awareness of the importance of space technology in all regions of Canada. This is achieved as follows by:

- enhancing Canada's ability to operate in space and to exploit the potential of space technologies, particularly automation and robotics, and meeting our commitments to the International Space Station Program;
- ensuring that Canadians have access to new multimedia, personal, and mobile communications services made possible by advanced satellite communications, while maintaining or expanding Canadian industry's share of the international market for these new services;
- ensuring that Canada remains at the forefront of space technology development in preparation for

Canada's future space programs and enhancing Canadian industry's international competitiveness through technology development and diffusion;

- providing an environmental test facility capable of meeting the current and emerging needs of Canada's space community and space related objectives;
- ensuring Canadian leadership in the international Earth observation market and meeting Canadian environmental monitoring and resource management needs;
- building foreign partnerships to support the implementation of the CSP, supporting the space industry's domestic and export development efforts, supporting and monitoring industrial regional development, and managing CSA's political relations with Canadian and foreign agencies and partners;
- providing support for space awareness activities.

Management

This business line involves all initiatives which ensure that the Agency performs its role as the manager of the Canadian Space program. It also reflects management activities such as human resources, corporate management, administration, communications, and review.

Competition Tribunal

Objective

The Tribunal's objective is to provide a court of record to hear and determine all applications under Part VIII of the *Competition Act* as informally and expeditiously as circumstances and considerations of fairness permit.

Business Line Description

Competition Tribunal

Through the Competition Tribunal rules that regulate its practices and procedure, the Tribunal establishes a

framework for informal, expeditious proceedings while leaving the Tribunal flexibility to respond to the wide range of variables that affect expediency and considerations of fairness in a particular case.

Copyright Board

Objective

To fix royalties that are fair and reasonable to both copyright owners and the users of copyright-protected works, and issue non-exclusive licences authorizing the use of works when the copyright owner cannot be located.

Business Line Description

Copyright Board

The Copyright Board was established on February 1, 1989, as the successor of the Copyright Appeal Board. Its responsibilities under the *Copyright Act* are to:

- establish tariffs for the public performance or the communication to the public by telecommunication of musical works and sound recordings (sections 67 to 69);
- establish tariffs, at the option of a collective society referred to in section 70.1, for any act protected by copyright, as mentioned in sections 3, 15, 18 and 21 of the Act (sections 70.1 to 70.191);
- set royalties payable by a user to a collective society, when there is disagreement on the royalties or on the related terms and conditions (sections 70.2 to 70.4);
- establish tariffs for the retransmission of distant television and radio signals as well as for the reproduction and public performance by educational institutions, of radio or television news or news commentary programs and all other programs, for educational or training purposes (sections 71 to 76);

- establish tariffs for the private copying of recorded musical works (sections 79 to 88);

- rule on applications for non-exclusive licences to use published works, fixed performances, published sound recordings and fixed communication signals, when the copyright owner cannot be located (section 77);

- examine, at the request of the Director of Research appointed under the *Competition Act*, agreements between a collective society and a user which have been filed with the Board, where the Director considers that the agreement is contrary to the public interest (sections 70.5 to 70.6);

- set compensation, under certain circumstances, for formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization (section 78).

In addition, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers (section 66.8).

Finally, any party to an agreement on copyright royalties payable to a collective society can file the agreement with the Board within 15 days of its conclusion, thereby avoiding certain provisions of the *Competition Act* (section 70.5).

Economic Development Agency of Canada for the Regions of Quebec

Objective

To promote economic development in areas of Quebec where low incomes and slow economic growth are prevalent or where opportunities for productive employment are inadequate, to emphasize long-term economic development and sustainable employment and income creation and to focus on small and

medium-sized enterprises and the development and enhancement of entrepreneurial talent.

Business Line Description

Promotion of the economic development of the regions of Quebec

To help the regions of Quebec to enhance and realize their economic development potential.

Enterprise Cape Breton Corporation

Objective

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

National Research Council of Canada

Objective

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada.

Business Line Description

Research and technology innovation

The Research and technology innovation business line includes the National Research Council's research programs, technology development initiatives, management of national science and engineering facilities, along with its research and technology collaborations with firms, universities and public institutions. These efforts all focus on key technological and industrial areas of Canada's economy where the National Research Council has specific roles and recognized competencies, and where it has the ability to have an impact.

Support for innovation and the national science and technology infrastructure

Support for innovation and the national science and technology infrastructure reinforces the National Research Council's role as a major research and development participant within the larger Canadian science and technology infrastructure. It encompasses the dissemination of scientific and technical information and provision of innovation assistance to industrial research. The National Research Council also maintains key engineering and technology-based facilities to support specific industrial areas of the economy.

Program management

The Program management business line provides a range of management and administrative services designed to support the National Research Council's performance as a dynamic, entrepreneurial organization that maximizes opportunities to transfer knowledge and technology.

Natural Sciences and Engineering Research Council

Objective

Strengthen Canada's economy and quality of life through the productive use of knowledge by the support of a broad base of high quality basic research in Canada's universities, and the encouragement and facilitation of links between the universities and the private sector.

Business Line Description

Support of research and scholarship

Research grants to university professors at Canadian universities and partnerships to support the basic and project research in the natural sciences and in engineering, scholarships and fellowships to students

and postdoctoral fellows and the related administrative support.

Social Sciences and Humanities Research Council

Objective

To support high-quality research and research training that help us to understand the evolving nature of the society we live in and to address the emerging challenges and opportunities more effectively and to help put the benefits of research to work by promoting the transfer of knowledge among researchers, research partners, policy makers and other stakeholders within Canadian society.

Business Line Description

Support of research and scholarship

Research grants to individual or teams of researchers or universities to support the basic research in the social sciences and humanities, and collaborative and targeted research on issues of national importance, fellowships to doctoral and postdoctoral fellows, grants to support research communication and the related administrative support.

Standards Council of Canada

Objective

To promote efficient and effective voluntary standardization in Canada, where standardization is not expressly provided for by law, in order to advance the national economy, support sustainable development, benefit the health, safety and welfare of workers and the public, assist and protect consumers, facilitate domestic and international trade and further international cooperation in relation to standardization.

Statistics Canada

Objective

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Business Line Description

Economic and social statistics

The economic statistics component of this business line provides information and analysis on the entire spectrum of Canadian economic activity, both domestic and international, through a set of macro-economic statistics. The organization of economic statistics is guided, in a large measure, by frameworks which constitute the Canadian System of National Accounts. The system makes it possible to measure both the current performance and the structural make-up of the Canadian economy by type of economic transaction and by sector. This set of accounts is designed to provide structural and current information on the Canadian economy in direct support of fiscal, monetary, human resource, industrial and international economic policy formulation and adjustment. The System of National Accounts also serves as a framework within which individual statistical series are compared to assess their reliability and as an analytic tool to identify shifts in the economic importance of various sectors. Another component of economic statistics focuses on the business, trade and tourism sectors of the Canadian

economy. Information includes measures of the value of production, cost structures, commodities produced and consumed, the flows and stocks of fixed capital assets employed in the economy, the degree of capacity utilization, estimates of planned annual capital expenditure of businesses and governments, and measures of price changes for industrial goods, capital expenditures and construction.

The household statistics component of this business line provides information on the economic and social characteristics of individuals, families and households in Canada, and on the major factors which can contribute to their well-being. It includes measures of household income and expenditure; of employment, unemployment, their associated costs and benefits, labour income and factors affecting labour supply; and information on topics of specific social policy concern. The institutions statistics component of this business line provides information and analysis on the facilities, agencies and systems which are publicly funded to meet the socio-economic and physical needs of Canadians, and on the outcomes of the services which they provide. It encompasses the justice, health care, and education systems as well as cultural institutions and industries, in terms of the nature and extent of their services, and operations, the characteristics of

the individual Canadians and families whom they serve, and their impacts on Canadian society. Increasingly, the Agency is attempting to go beyond the institutional orientation of this component, and to try to portray the impacts on Canadians of the activities of the health, education and justice systems.

Census of population statistics

This business line provides statistical information from the quinquennial census of population. The census provides benchmark information on the structure of the Canadian population and its demographic, social and economic conditions. It provides the detailed information needed on subgroups of the population and for small geographic areas, which cannot be generated through sample surveys. Estimates of the size of the population and its demographic structure between censuses, as well as population projections, are dependent on census information.

Population counts and estimates are required to determine electoral boundaries, the distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other local agencies within provinces.

Western Economic Diversification

Objective

To promote economic diversification in Western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Business Line Description

Western Economic Diversification

To more effectively guide, in close cooperation with Western stakeholders, federal government policies, regulations and resources so that they become more constructive instruments of Western economic growth and diversification.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	428,903,000	...	...	428,903,000	1				
...	...	94,894,960	...	94,894,960	1a				
...	...	5,590,280	...	5,590,280	1b				
...	...	1,119,905	1,119,905	1,119,905					
...	...	...	10,933,908	10,933,908					
...	428,903,000	100,485,240	12,053,813	541,442,053					503,183,396
...	424,247,000	...	...	424,247,000	5				
...	...	49,708,000	...	49,708,000	5a				
...	...	1,013,537,000	...	1,013,537,000	5b				
...	424,247,000	1,063,245,000	...	1,487,492,000					
...	48,900	...	1,816	50,716	(S)	Minister of Industry—Salary and motor car allowance			
...	...	...	...	...	(S)	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	50,716	...	49,604
...	10,000,000	...	(10,000,000)	...	(S)	Canadian Intellectual Property Office Revolving Fund	...	...	...
22,448,477	(4,891,000)	...	4,891,000	22,448,477		Transfer from TB Vote 5 ⁽¹⁾			
22,448,477	(4,891,000)	...	5,323,934	22,881,411		Total	(17,493,791)	...	(771,696)
...	57,000,000	33,000,000	1,966,378	91,966,378	(S)	Liabilities under the <i>Small Business Loans Act</i>			
...	...	...	179,541	179,541	(S)	Liabilities under the <i>Canada Small Business Financing Act</i>	91,966,378	...	94,102,693
...	46,366,000	...	7,104,000	53,470,000	(S)	Contributions to employee benefit plans	179,541	...	...
168,428	...	...	422,727	591,155	(S)	Spending of proceeds from the disposal of surplus Crown assets	53,470,000	...	47,590,000
...	...	...	74	74	(S)	Collection agency fees	249,252	100,303	371,935
...	...	...	1,563,993	1,563,993	(S)	Refunds of amounts credited to revenues in previous years	74	...	294
22,616,905	961,673,900	1,196,730,240	18,616,276	2,199,637,321		Total Budgetary	1,563,993	...	1,024,251
...	300,000	...	...	300,000	L10	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i> (Gross)	2,068,441,400	90,579,119	1,256,120,162
...	500,000	...	...	500,000	L15	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i> (Gross)	...	300,000	...
...	...	...	...	...			...	500,000	...

Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in	Adjustments	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$			\$	\$	\$	\$
1,950,000	...	...	1,950,000	1,97b	Advances to regional offices and employees posted abroad. <i>Appropriation Act No. 1, 1970</i> . Limit \$1,950,000 (Net)	...	...	1,950,000	...
1,950,000	800,000	...	2,750,000		Total non-budgetary	...	800,000	1,950,000	...
22,616,905	961,673,900	1,196,730,240	2,199,637,321		Total Department—Budgetary	2,068,441,400	90,579,119	40,616,802	1,256,120,162
1,950,000	800,000	...	2,750,000		Non-budgetary	...	800,000	1,950,000	...
...	44,303,000	...	44,303,000	20	Atlantic Canada Opportunities Agency				
...	...	...	...	20a	Operating expenditures				
...	6,639,297	...	6,639,297	20a	Operating expenditures				
...	600,000	...	600,000	20b	Operating expenditures				
...	...	278,850	278,850		Transfer from: TB Vote 10 (1)				
...	...	1,167,004	1,167,004		TB Vote 15 (1)				
...	44,303,000	7,239,297	52,988,151		Total—Vote 20	50,076,156	2,911,995	...	47,827,093
...	223,435,000	...	223,435,000	25	Grants and contributions				
...	10,310,100	...	10,310,100	25a	Contributions				
...	...	...	4,942,231	25b	Contributions				
...	223,435,000	15,252,331	238,687,331		Total—Vote 25	238,687,331	...	...	297,435,541
...	7,000,000	3,000,000	8,603,025	(S)	Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>				
...	...	(1,396,975)	8,603,025	(S)	Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>	8,603,025	...	...	10,820,119
...	1,000,000	32,641	2,632,641	(S)	Contributions to employee benefit plans	2,632,641	...	...	...
...	4,293,000	...	4,951,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,951,000	...	...	4,544,000
3,054	...	23,412	26,466	(S)	Refunds of amounts credited to revenues in previous years	9,181	...	17,285	25,052
...	...	10,518	10,518			10,518	...	...	15,614
3,054	280,031,000	27,091,628	307,899,132		Total Program—Budgetary	304,969,852	2,911,995	17,285	360,667,419
853,677,000	...	...	853,677,000	(S)	Business Development Bank of Canada				
...	...	...	...		(L) The aggregate of loans, direct liabilities and contingent liabilities of the Business Development Bank of Canada is limited to twelve times the capital of the Corporation, (fifteen times with the approval of the Governor in Council), and may never exceed \$3.2 billion (Net)	...	...	853,677,000	...

(S) (L) Subscription to preferred shares of the Business Development Bank of Canada pursuant to subsection 23(4) of the *Business Development Bank of Canada Act* (Gross)

853,677,000	...	...	40,000,000	40,000,000	40,000,000	933,677,000	80,000,000	...	...	50,000,000
Total Program—Non-budgetary										
Canadian Space Agency										
30	63,686,000	...	...	...	...	63,686,000	...	...	...	...
30a	...	37,110,406	...	...	...	37,110,406	...	...	...	...
	...	...	85,000	...	...	85,000	...	...	...	...
	...	...	523,208	...	...	523,208	...	...	...	...
	...	...	...	(961,822)	...	(961,822)	...	...	...	...
Total—Vote 30										
	63,686,000	37,110,406	(353,614)	...	...	100,442,792	98,719,098	1,723,694	...	72,932,036
35	216,854,000	...	...	...	...	216,854,000	...	...	...	...
35a	...	4,750,000	...	...	...	4,750,000	...	...	...	...
	...	...	20,304	...	...	20,304	...	...	...	...
	...	...	(538,177)	...	...	(538,177)	...	...	...	...
Total—Vote 35										
	216,854,000	4,750,000	(517,873)	...	...	221,086,127	205,610,980	15,475,147	...	240,205,699
40	18,886,000	...	...	...	...	18,886,000	...	...	...	...
40a	...	4,625,000	...	...	...	4,625,000	...	...	...	...
40b	...	...	...	...	...	...	...	...	...	...
	...	1	...	...	...	1	...	...	...	...
	...	...	961,822	...	...	961,822	...	...	...	...
	...	...	538,177	...	...	538,177	...	...	...	...
Total—Vote 40										
	18,886,000	4,625,001	1,499,999	...	...	25,011,000	24,956,066	54,934	...	23,158,666
(S)	...	...	...	...	...	...	...	...	...	...
	4,600,000	...	705,000	...	...	5,305,000	5,305,000	...	...	4,990,000
(S)	1,463	...	9,102	...	...	10,565	2,462	...	8,103	3,454
Total Program—Budgetary										
	1,463	304,026,000	46,485,407	1,342,614	...	351,855,484	334,593,606	17,253,775	8,103	341,289,855
Competition Tribunal										
45	1,152,000	...	...	...	...	1,152,000	...	...	...	...
45a	...	56,600	...	...	...	56,600	...	...	...	...
45b	...	160,000	...	...	...	160,000	...	...	...	...
	...	...	16,969	...	...	16,969	...	...	...	...
Total—Vote 45										
(S)	1,152,000	216,600	16,969	...	...	1,385,569	1,319,684	65,885	...	996,569
	...	118,000	...	...	...	118,000	118,000	...	...	121,000
Total Program—Budgetary										
	...	1,270,000	216,600	16,969	...	1,503,569	1,437,684	65,885	...	1,117,569
Copyright Board										
50	745,000	...	...	...	...	745,000	...	...	...	...
50a	...	811,000	...	...	...	811,000	...	...	...	...

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		Available for use in subsequent years
	\$	\$			\$	\$	
...	...	...	5,000				
...	...	...	8,022				
...	745,000	811,000	1,569,022		1,567,900	1,122	...
...	125,000	...	125,000		125,000	...	127,000
...	870,000	811,000	1,694,022		1,692,900	1,122	1,350,173
Economic Development Agency of Canada for the Regions of Quebec							
...	27,893,000	...	27,893,000	55			
...	...	1,313,646	1,313,646	55a			
...	...	2,174,100	2,174,100				
...	...	364,417	364,417				
...	...	755,097	755,097				
...	27,893,000	1,313,646	3,293,614		30,863,958	1,636,302	31,630,772
...	190,291,249	...	190,291,249	60			
...	...	(2,174,100)	(2,174,100)				
...	190,291,249	...	188,117,149		148,543,626	39,573,523	190,412,419
...	93,000,000	(17,000,000)	74,849,578	(S)			
...	...	2,555	2,555	(S)	74,849,578	...	103,077,537
...	3,182,000	...	3,670,000	(S)	2,555	...	...
...	...	488,000	3,670,000	(S)	3,670,000	...	3,464,000
...	...	46,406	46,406	(S)	46,406	...	42,927
18,558	...	11,102	29,660	(S)	17,992	566	5,833
18,558	314,366,249	(15,686,354)	517,155		257,994,115	41,210,391	328,635,488
Enterprise Cape Breton Corporation							
...	10,536,000	...	10,536,000	65			
...	...	30,000	30,000				
...	...	(280)	(280)				
...	10,536,000	...	10,565,720		8,565,720	2,000,000	8,400,000
...	10,536,000	...	10,565,720		8,565,720	2,000,000	8,400,000
...	10,536,000	...	10,565,720		8,565,720	2,000,000	8,400,000

[illegible]

Ministry Summary—Concluded

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	1,949,000	...	2,248,000	(S)	2,248,000	...	...	1,968,000
3,022	...	877	3,899	(S)	...	3,022	877	952
...	...	597	597	(S)	597	...	...	833
3,022	504,957,000	44,040,056	550,126,185		549,848,434	276,874	877	498,492,255
Social Sciences and Humanities Research Council								
...	7,765,000	...	7,765,000	95	Operating expenditures	...	...	...
...	1,485,921	...	1,485,921	95a	Operating expenditures	...	...	...
...	160,000	...	160,000	95b	Operating expenditures	...	...	...
...	265,260	...	265,260		Transfer from: TB Vote 5 ⁽¹⁾
...	25,000	...	25,000		TB Vote 10 ⁽¹⁾
...	259,145	...	259,145		TB Vote 15 ⁽¹⁾
...	7,765,000	1,645,921	9,410,921		Total—Vote 95	291,101	...	8,942,908
...	97,956,000	...	97,956,000	100	Grants	...	...	...
...	15,125,000	...	15,125,000	100a	Grants	...	...	...
...	1,915,000	...	1,915,000	100b	Grants	...	...	...
...	97,956,000	17,040,000	114,996,000		Total—Vote 100	114,996,000	...	92,588,500
...	1,005,000	...	1,159,000	(S)	Contributions to employee benefit plans	...	...	963,000
156	...	70	226	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	70	...
...	...	638	638	(S)	Collection agency fees	156	...	3,455
156	106,726,000	18,685,921	126,116,190		Total Program—Budgetary	125,824,863	291,257	102,497,863
Standards Council of Canada								
...	5,283,000	...	5,283,000	105	Payments to the Standards Council of Canada	...	...	5,004,000
...	...	20,000	20,000		Transfer from: TB Vote 5 ⁽¹⁾
...	...	27,000	27,000		TB Vote 15 ⁽¹⁾
...	5,283,000	...	5,330,000		Total—Vote 105	5,330,000	...	5,004,000
...	5,283,000	...	5,330,000		Total Program—Budgetary	5,330,000	...	5,004,000

Statistics Canada

...	258,533,000	...	...	258,533,000	110	Program expenditures	...	...	...	281,221,231
...	...	33,545,757	...	33,545,757	110a	Program expenditures	...	...	...	...
...	...	...	50,000	50,000		Transfer from: TB Vote 10 ⁽¹⁾
...	...	...	9,539,082	9,539,082		TB Vote 15 ⁽¹⁾
...	258,533,000	33,545,757	9,539,082	301,667,839		Total—Vote 110	297,501,996	4,165,843	...	...
...	...	...	...	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	50,596,000	...	7,752,000	58,348,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	58,348,000	...	...	54,683,000
3,403	...	...	22,858	29,261			29,261	...	...	18,230
3,403	309,129,000	33,545,757	17,366,940	360,045,100		Total Program—Budgetary	355,879,257	4,165,843	...	335,922,461
Western Economic Diversification										
...	31,824,000	...	...	31,824,000	115	Operating expenditures	...	...	...	...
...	...	7,709,180	...	7,709,180	115a	Operating expenditures	...	...	...	...
...	...	...	911,128	911,128		Transfer from: TB Vote 10 ⁽¹⁾
...	...	...	652,629	652,629		TB Vote 15 ⁽¹⁾
...	31,824,000	7,709,180	1,563,757	41,096,937		Total—Vote 115	39,151,058	1,945,879	...	33,543,413
...	138,452,000	...	...	138,452,000	120	Grants and contributions	...	...	...	...
...	...	33,501,900	...	33,501,900	120a	Contributions	...	...	...	...
...	138,452,000	33,501,900	...	171,953,900		Total—Vote 120	145,360,223	26,593,677	...	204,883,797
Liabilities under the Small Business Loans Act										
...	21,000,000	3,000,000	2,264,885	26,264,885	(S)	Liabilities under the Small Business Loans Act	26,264,885	...	...	24,391,338
...	...	...	30,670	30,670	(S)	Liabilities under the Canada Small Business Financing Act	30,670	...	...	...
...	...	...	...	...	(S)	Contributions to employee benefit plans	4,358,000	...	...	4,462,000
...	3,779,000	...	579,000	4,358,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,376	...	371	17,979
571	...	...	3,176	3,747	(S)	Refunds of amounts credited to revenues in previous years	22,807	...	...	14,470
...	...	...	22,807	22,807	(S)	Collection agency fees	453	...	...	...
...	...	...	453	453	(S)		...	...	...	...
571	195,055,000	44,211,080	4,464,748	243,731,399		Total Program—Budgetary	215,191,472	28,539,556	371	267,312,997
Total Ministry—Budgetary										
37,866,500	3,502,284,149	1,413,445,783	68,460,719	5,022,057,151		Total Ministry—Budgetary	4,773,289,886	192,073,376	56,693,889	4,030,800,684
855,627,000	800,000	40,000,000	40,000,000	936,427,000		Non-budgetary	800,000,000	855,627,000	50,000,000	50,000,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(T) Treasury Board Vote 5—Government contingencies.
(I) Treasury Board Vote 6—Government-wide initiatives.
(C) Treasury Board Vote 8—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Micro-economic policy	40,572,941	39,519,796	...	...	12,443,782	11,816,086	...	...	...	...	53,016,723	51,335,882
Marketplace rules and services	238,599,820	216,177,569	900,000	60,160	1,045,000	1,045,000	83,799,847	98,780,213	...	...	156,744,973	118,502,516
Industry sector development—												
Budgetary	264,008,445	247,778,614	...	...	1,565,845,537	1,504,275,390	7,158,421	7,158,421	...	...	1,822,695,561	1,744,895,583
Non-budgetary	71,334,317	68,624,906	...	...	303,600	303,568	...	2,750,000	...	...	71,637,917	68,928,474
Tourism	95,542,147	84,778,945	...	...	...	...	...	...	...	...	95,542,147	84,778,945
Corporate and management services	...	...	...	...	...	...	...	...	...	...	...	...
Sub-total—	710,057,670	656,879,830	900,000	60,160	1,579,637,919	1,517,440,044	90,958,268	105,938,634	...	...	2,199,637,321	2,068,441,400
Budgetary	...	...	...	...	...	...	...	2,750,000	...	...	2,750,000	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(90,958,268)	(105,938,634)	...	...	...	...	(90,958,268)	(105,938,634)	...	...	...	...
Total Department—	619,099,402	550,941,196	900,000	60,160	1,579,637,919	1,517,440,044	...	...	...	...	2,199,637,321	2,068,441,400
Budgetary	...	...	...	...	...	...	...	2,750,000	...	...	2,750,000	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Atlantic Canada Opportunities Agency												
Agency	44,291,111	41,361,831	...	...	249,922,997	249,922,997	...	...	...	...	294,214,108	291,284,828
Development	13,685,024	13,685,024	...	...	...	...	...	...	...	...	13,685,024	13,685,024
Corporate administration	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	57,976,135	55,046,855	...	...	249,922,997	249,922,997	...	...	...	...	307,899,132	304,969,852
Business Development Bank of Canada—												
Non-budgetary	...	...	...	...	...	...	...	...	...	...	933,677,000	80,000,000
Canadian Space Agency												
Space sciences	9,427,247	8,726,788	24,407,717	27,156,594	800,000	800,000	4,100,000	2,910,264	...	...	30,534,964	33,773,118
Space applications and industry development	70,662,045	67,497,668	201,612,079	181,078,855	24,041,516	23,986,582	...	...	...	...	296,315,640	272,563,105
Management	24,739,068	26,872,107	96,328	1,215,792	169,484	169,484	...	...	...	...	25,004,880	28,257,383
Sub-total	104,828,360	103,096,563	226,116,124	209,451,241	25,011,000	24,956,066	4,100,000	2,910,264	...	...	351,855,484	334,593,606
Revenues netted against expenditures	...	...	(4,100,000)	(2,910,264)	...	...	(4,100,000)	(2,910,264)	...	...	...	...
Total Program—Budgetary	104,828,360	103,096,563	222,016,124	206,540,977	25,011,000	24,956,066	...	...	...	...	351,855,484	334,593,606

Competition Tribunal— Budgetary	1,503,569	1,437,684	...	...	...	...	...	...	...	...	1,503,569	1,437,684
Copyright Board— Budgetary	1,694,022	1,692,900	...	...	...	...	...	...	...	...	1,694,022	1,692,900
Economic Development Agency of Canada for the Regions of Quebec												
Promotion of the economic development of the regions of Quebec	36,246,326	34,598,356	...	...	262,969,282	223,395,759	...	...	...	...	299,215,608	257,994,115
Total Program—Budgetary	36,246,326	34,598,356	...	...	262,969,282	223,395,759	...	...	...	...	299,215,608	257,994,115
Enterprise Cape Breton Corporation— Budgetary	10,565,720	8,565,720	...	...	...	...	...	...	...	...	10,565,720	8,565,720
National Research Council of Canada												
Research and technology innovation	248,637,075	212,118,993	42,056,403	44,087,268	42,797,834	42,797,834	...	...	...	...	333,491,312	299,004,095
Support for innovation and the national science and technology infrastructure Program management	64,311,397	64,174,243	1,722,096	2,205,851	97,243,166	97,193,054	...	...	...	...	163,276,659	163,573,148
	60,559,624	76,540,761	6,020,826	3,437,557	989,000	965,022	...	...	...	...	67,569,450	80,943,340
Total Program—Budgetary	373,508,096	352,833,997	49,799,325	49,730,676	141,030,000	140,955,910	...	...	...	...	564,337,421	543,520,583
Natural Sciences and Engineering Research Council												
Support of research and scholarship	23,230,109	22,952,436	...	...	526,896,076	526,895,998	...	...	...	...	550,126,185	549,848,434
Total Program—Budgetary	23,230,109	22,952,436	...	...	526,896,076	526,895,998	...	...	...	...	550,126,185	549,848,434
Social Sciences and Humanities Research Council												
Support of research and scholarship	11,120,190	10,828,863	...	...	114,996,000	114,996,000	...	...	...	...	126,116,190	125,824,863
Total Program—Budgetary	11,120,190	10,828,863	...	...	114,996,000	114,996,000	...	...	...	...	126,116,190	125,824,863
Standards Council of Canada— Budgetary	5,330,000	5,330,000	...	...	...	...	...	...	...	...	5,330,000	5,330,000

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Statistics Canada												
Economic and social statistics	378,138,826	368,360,897	...	...	560,800	560,800	58,545,000	52,326,439	...	...	320,154,626	316,595,258
Census of population statistics	55,345,474	54,793,828	...	...	...	...	15,455,000	15,509,829	...	...	39,890,474	39,283,999
Sub-total	433,484,300	423,154,725	...	...	560,800	560,800	74,000,000	67,836,268	...	...	360,045,100	355,879,257
Revenues netted against expenditures	(74,000,000)	(67,836,268)	...	...	...	...	(74,000,000)	(67,836,268)	...	...	...	...
Total Program—Budgetary	359,484,300	355,318,457	...	...	560,800	560,800	...	...	...	...	360,045,100	355,879,257
Western Economic Diversification—Budgetary	42,586,500	40,640,250	2,895,444	2,895,444	198,249,455	171,655,778	...	...	...	...	243,731,399	215,191,472
Total Ministry—Budgetary	1,647,172,729	1,543,283,277	275,610,893	259,227,257	3,099,273,529	2,970,779,352	...	...	...	...	5,022,057,151	4,773,289,886
Non-budgetary	...	...	...	...	...	...	...	...	936,427,000	80,000,000	936,427,000	80,000,000

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Variance	for use in subsequent years	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	200,000,000
...	45,000	...	...	45,000	45,000	...	45,000
Department Grants							
...
...	...	900,000,000	...	900,000,000	900,000,000	...	...
...	...	93,537,000	66,463,000	160,000,000	160,000,000	...	...
...	...	20,000,000	...	20,000,000	20,000,000	...	...
...	...	...	...	...	...	...	272,500
...	1,013,537,000	66,463,000	...	1,080,000,000	1,080,000,000	...	272,500
...	45,000	1,013,537,000	66,463,000	1,080,045,000	1,080,045,000	...	200,317,500
Contributions							
...	3,500,000	...	...	3,500,000	3,500,000	...	3,500,000
...	550,000	...	...	550,000	331,726	218,274	392,108
...	6,808,000	...	(723,776)	6,084,224	5,704,927	379,297	6,716,981
...	2,400,000	...	(90,442)	2,309,558	2,279,433	30,125	2,397,511
...	13,258,000	...	(814,218)	12,443,782	11,816,086	627,696	13,006,600
Marketplace rules and services							
...	1,000,000	...	...	1,000,000	1,000,000	...	1,000,000
...	4,741,000	...	(870,247)	3,870,753	3,709,054	161,699	7,648,009
...	2,049,000	1,296,000	(557,181)	2,787,819	2,701,351	86,468	18,711,078
...	10,810,000	...	168,251	10,978,251	10,978,251	...	10,801,701
...	10,000,000	...	(10,000,000)	...	...	...	...

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years	
	\$	\$	\$				Variance	Used in the previous year
						\$	\$	\$
...	...	1,296,000	...	(148,974)	1,147,026	1,045,176	101,850	4,069,060
...	...	1,435,000	...	(1,038,026)	396,974	330,624	66,350	2,584,322
...	32,800,000	1,334,000	...	...	34,134,000	33,027,161	1,106,839	32,925,866
...	5,508,000	13,600,000	4,811,736	...	23,919,736	23,917,986	1,750	12,100,670
...	6,000,000	19,000,000	...	...	25,000,000	25,000,000	...	65,170,000
...	57,000,000	33,000,000	1,966,378	...	91,966,378	91,966,378	...	94,102,693
...	...	...	...	179,541	179,541	179,541	...	...
...	253,435,000	10,450,000	(12,094,540)	...	251,790,460	200,164,468	51,625,992	203,227,565
...	15,570,000	...	(6,501,000)	...	9,069,000	4,795,274	4,273,726	18,198,000
...	71,500,000	3,683,000	(49,722,401)	...	25,460,599	22,736,471	2,724,128	14,463,843
...	4,800,000	...	...	...	4,800,000	3,378,655	1,421,345	2,557,367
...	...	345,000	...	...	345,000	345,000	...	345,000
...	...	...	...	...	...	...	...	3,443,104
...	476,944,000	82,708,000	(73,806,463)	...	485,845,537	424,275,390	61,570,147	490,348,278
...	...	...	...	303,600	303,600	303,568	32	...
...	491,202,000	82,708,000	(74,317,081)	...	499,592,919	437,395,044	62,197,875	504,354,878
Tourism								
World Tourism Organization Membership (WTO)								
Total—Contributions								
Departmental Summary by Business Line								
Micro-economic policy								
Marketplace rules and services								
Industry sector development								
Tourism								
...	13,258,000	...	(814,218)	...	12,443,782	11,816,086	627,696	213,006,600
...	1,045,000	...	...	...	1,045,000	1,045,000	...	1,045,000
...	476,944,000	1,096,245,000	(7,343,463)	...	1,565,845,537	1,504,275,390	61,570,147	490,620,778
...	...	...	303,600	...	303,600	303,568	32	...
...	491,247,000	1,096,245,000	(7,854,081)	...	1,579,637,919	1,517,440,044	62,197,875	704,672,378
Total Department								

Atlantic Canada Opportunities Agency

Grants									
Development									
...	2,000,000	...	...	2,000,000	...	...	1,135,727	864,273	...
...	3,000,000	...	...	3,000,000	...	...	3,000,000	...	1,039,668
...	5,000,000	...	...	5,000,000	...	...	4,135,727	864,273	1,039,668
Total—Grants									
Contributions									
Development									
Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries and other regional development programs and activities (S) Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>									
...	218,435,000	15,252,331	...	233,687,331	...	...	234,551,604	(864,273)	272,813,838
...	7,000,000	3,000,000	(1,396,975)	8,603,025	...	...	8,603,025	...	10,820,119
(S) Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>									
...	1,000,000	1,600,000	32,641	2,632,641	...	...	2,632,641	...	...
...	...	...	...	...	...	...	...	...	23,582,035
...	226,435,000	19,852,331	(1,364,334)	244,922,997	...	...	245,787,270	(864,273)	307,215,992
Items not required for the current year									
...
...	231,435,000	19,852,331	(1,364,334)	249,922,997	...	...	249,922,997	...	308,255,660
Total Program									
Canadian Space Agency									
Grants									
Space applications and industry development									
...	1,540,000	...	(1,322,100)	217,900	...	...	217,900	...	265,650
...	150,000	...	(36,570)	113,430	...	...	108,200	5,230	382,250
...	100,000	...	10,670	110,670	...	...	85,865	24,805	62,000
...	175,000	...	...	175,000	...	...	175,000	...	175,000
...	50,000	...	(50,000)	...	...	...	...	...	30,600
...	2,015,000	...	(1,398,000)	617,000	...	...	586,965	30,035	915,500
Management									
Grants for the Youth awareness program									
...	...	...	36,784	36,784	...	...	36,784	...	...
...	2,015,000	...	(1,361,216)	653,784	...	...	623,749	30,035	915,500
Total—Grants									
Contributions									
Space sciences									
...	800,000	...	...	800,000	...	...	800,000	...	200,000
Space science enhancement program									
Space applications and industry development									
...	735,000	4,625,000	975,349	6,335,349	...	...	6,335,349	...	5,778,937
...	1,777,000	...	(237,979)	1,539,021	...	...	1,514,122	24,899	2,462,286

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance		Used in the subsequent years
	Main Estimates	Supplementary Estimates			\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
...	8,092,000	...	5,441,667	5,441,667	...	...	6,659,689
...	320,000	...	579,254	579,254	...	...	211,511
...	4,702,000	1	7,526,756	7,526,756	...	...	4,523,680
...	445,000	...	321,988	321,988	...	...	502,249
...	...	...	1,680,481	1,680,481	...	...	1,264,020
...	...	...	...	...	...	...	640,794
...	16,071,000	4,625,001	23,424,516	23,399,617	24,899	...	22,043,166
...
...	...	...	132,700	132,700	...	...	...
...	16,871,000	4,625,001	24,357,216	24,332,317	24,899	...	22,243,166
...
...	800,000	...	800,000	800,000	...	...	200,000
...	18,086,000	4,625,001	24,041,516	23,986,582	54,934	...	22,958,666
...	...	...	169,484	169,484	...	...	...
...	18,886,000	4,625,001	25,011,000	24,956,066	54,934	...	23,158,666
...
Economic Development Agency of Canada for the Regions of Quebec							
Grants							
Promotion of the economic development of the regions of Quebec							
Grants under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses							
...	300,000	...	300,000	262,425	37,575	...	236,025
...	...	...	...	...	...	...	5,000,000
...
...	300,000	...	300,000	262,425	37,575	...	5,236,025
...
Contributions							
Promotion of the economic development of the regions of Quebec							
Contributions to the province of Quebec under the Canada Infrastructure Works Agreement							
...	35,166,666	...	35,166,666	15,353,799	19,812,867	...	44,730,186

...	100,000	...	...	100,000	...	99,678
...	145,745	...	(145,613)	132	...	220,725
...	63,095	...	2,013	65,108	...	111,140
...	553,687	...	(261,228)	292,459	...	697,927
...	93,000,000	(17,000,000)	(1,150,422)	74,849,578	...	103,077,537
...	64,363,841	...	(3,722,118)	60,641,723	...	71,144,844
...	20,000,000	...	4,603,514	24,603,514	...	27,149,687
...	4,825,000	...	...	4,825,000	...	3,463,748
...	9,773,215	...	...	9,773,215	...	4,851,930
...	55,000,000	...	(2,687,047)	52,312,953	...	21,919,496
...	...	...	2,555	...	...	...
...	...	...	606	606	...	8,078
...	...	...	35,773	35,773	...	730,481
...	...	...	...	...	...	10,048,474
...	282,991,249	(17,000,000)	(3,321,967)	262,669,282	223,133,334	288,253,931
...	283,291,249	(17,000,000)	(3,321,967)	262,969,282	223,395,759	293,489,956

National Research Council of Canada						
Grants						
...	956,000	1	32,999	989,000	965,022	958,460
...	...	...	...	...	...	4,240,000
...
...	956,000	1	32,999	989,000	965,022	5,198,460
Contributions						
...	15,000	...	(15,000)	...	...	...
...	3,253,000	...	796,638	4,049,638	...	4,091,836
...	34,318,000	...	...	34,318,000	...	35,000,000
...	1,257,000	...	(121,965)	1,135,035	...	1,213,027
...	1,200,000	...	2,093,161	3,293,161	...	2,377,069
...	40,043,000	...	2,754,834	42,797,834	...	42,681,932

Transfer Payments—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates					\$	\$
...	95,567,000	...	(24,935,188)	70,631,812	70,581,700	50,112	...	80,578,936
...	16,000,000	...	10,611,354	26,611,354	26,611,354	...	...	23,943,199
...	111,567,000	...	(14,323,834)	97,243,166	97,193,054	50,112	...	104,522,135
...	151,610,000	...	(11,569,000)	140,041,000	139,990,888	50,112	...	147,204,067
Program Summary by Business Line								
...	40,043,000	...	2,754,834	42,797,834	42,797,834	...	...	42,681,932
...	111,567,000	...	(14,323,834)	97,243,166	97,193,054	50,112	...	104,522,135
...	956,000	1	32,999	989,000	965,022	23,978	...	5,198,460
...	152,566,000	1	(11,536,001)	141,030,000	140,955,910	74,090	...	152,402,527
Natural Sciences and Engineering Research Council								
Grants								
...	484,780,000	42,116,076	...	526,896,076	526,895,998	78	...	477,985,540
...	484,780,000	42,116,076	...	526,896,076	526,895,998	78	...	477,985,540
Social Sciences and Humanities Research Council								
Grants								
...	97,956,000	17,040,000	...	114,996,000	114,996,000	...	...	92,588,500
...	97,956,000	17,040,000	...	114,996,000	114,996,000	...	...	92,588,500
Statistics Canada								
Grants								
...	...	...	560,800	560,800	560,800	...	...	535,800
...	...	...	560,800	560,800	560,800	...	...	535,800
Total Program								
...	...	...	560,800	560,800	560,800	...	...	535,800

Western Economic Diversification

Grants

...	5,000,000	...	...	5,000,000	...	...	5,000,000	...	...
Grants for the Western diversification program									
Contributions									
Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada									
...	107,296,000	28,301,900	(24,000,000)	111,597,900	...	...	9,878,637	...	105,268,612
Contributions to western small and medium sized enterprises in strategic growth industries through the establishment of specialized loan/investment funds, on commercial terms, in cooperation with private and public sector providers of debt/equity capital									
...	5,000,000	...	...	5,000,000	...	...	3,688,500	...	5,210,000
...	21,156,000	5,200,000	...	26,356,000	...	...	8,026,540	...	89,005,185
...	21,000,000	3,000,000	2,264,885	26,264,885	...	...	...	...	24,391,338
...	...	...	30,670	30,670	...	...	...	...	...
...	...	...	24,000,000	24,000,000	...	...	...	...	...
...	...	...	...	...	...	...	...	...	5,400,000
...	154,452,000	36,501,900	2,295,555	193,249,455	...	...	21,593,677	...	229,275,135
...	159,452,000	36,501,900	2,295,555	198,249,455	...	...	26,593,677	...	229,275,135
...	1,919,613,249	1,199,380,309	(19,720,029)	3,099,273,529	...	...	128,494,177	...	2,282,364,162

(S) Statutory transfer payment.

Details of Respondable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respondable revenues)			
Marketplace rules and services—			
Bankruptcy	19,279,656	19,279,656	17,589,999
Competition Bureau	7,520,191	7,520,191	6,989,614
Canadian Intellectual Property Office			
Revolving Fund	57,000,000	71,980,366	66,720,738
Industry sector development	83,799,847	98,780,213	91,300,351
	7,158,421	7,158,421	7,333,319
Total Department—Budgetary	90,958,268	105,938,634	98,633,670
Canadian Space Agency			
Budgetary (respondable revenues)			
Space applications and industry development			
RADARSAT			
Recovery from other Government for cost-sharing agreements	4,100,000	2,910,264	2,136,362
Total Program—Budgetary	4,100,000	2,910,264	2,136,362
Statistics Canada			
Budgetary (respondable revenues)			
Economic and social statistics	58,545,000	52,326,439	48,080,008
Census of population statistics	15,455,000	15,509,829	17,701,458
Total Program—Budgetary	74,000,000	67,836,268	65,781,466
Total Ministry—Budgetary	169,058,268	176,685,166	166,551,498

Revenues

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	980,176	872,137
Total tax revenues	980,176	872,137
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Business Development Bank of Canada—Dividends	6,010,000	6,010,000
Atlantic Development Board carry-over projects	94,051	129,604
<i>Atlantic Provinces Power Development Act</i>	3,946,559	4,535,029
Other accounts—		
Other dividends	1,501	8,750
	10,052,111	10,683,383
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,172,667	15,221,781
Repayable contributions	101,367,020	90,106,071
Adjustments to prior year's payables	12,799,926	10,498,404
	119,339,613	115,826,256
Privileges, licences and permits—		
Royalties	1,671,256	273,926
Corporations operations	10,908,803	11,660,896
Licences	1,427,502	437,600
Textile label registration	121,155	123,200
Laboratory and inspection fees, electricity and gas, weights and measures and other inspection fees	4,667,994	5,425,331
Lobbyists registrations operations	4,964	11,193
Non general radio service	431,996,375	270,508,515
Royalties from Canadian Tourism Commission	...	82,142
Sundries	5,874	4,996
	450,803,923	288,527,799
Service fees—		
Certification, testing and labelling	8,399,306	6,618,766
Fees from <i>Small Business Loans Act</i>	27,309,130	27,730,217
Sundries	1,681,888	1,887,232
	37,390,324	36,236,215

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from sales	2,627	1,100	Service fees	6,757,394	6,175,998
Proceeds from the disposal of surplus Crown assets	422,727	407,669	Proceeds from the disposal of surplus Crown assets	23,412	12,963
Miscellaneous non-tax revenues— Levies and <i>Excise Act</i> remittances	779,463	1,734,300	Miscellaneous non-tax revenues	1,198,072	1,062,358
Fines— <i>Bankruptcy and Insolvency Act</i> <i>Competition Act</i> and consumer products (various acts)	109,336	203,775	Total non-tax revenues	48,011,386	36,368,593
<i>Copyright Act</i>	641,981	33,084,971	Total Program	48,011,386	36,374,338
<i>Radiocommunication Act</i>	111,358	136,090	Canadian Space Agency		
Fines, electricity and gas, weights and measures acts	5,436	16,410	Tax revenues—		
Certified copies	70,652	70,393	Goods and services tax	62,959	60,179
Railway mortgages and sales agreements	...	2,464	Total tax revenues	62,959	60,179
Royalties from Communications Research Centre	65,920	57,035	Non-tax revenues—		
Licences from Communications Research Centre	...	718,976	Refunds of previous years' expenditures—		
Software from Communications Research Centre	...	335,316	Refunds of previous years' expenditures	485,820	138,894
Sundries	859,479	4,663	Adjustments to prior year's payables	...	1,320,751
		1,205,692			
	2,643,625	37,570,085	Service fees	485,820	1,459,645
Total non-tax revenues	620,654,950	489,252,507	Proceeds from the disposal of surplus Crown assets	1,127,954	1,003,396
Total Department	621,635,126	490,124,644	Miscellaneous non-tax revenues	9,102	3,499
Atlantic Canada Opportunities Agency			Total non-tax revenues	51,136	62,808
Tax revenues—			Total Program	1,674,012	2,529,348
Goods and services tax	...	5,745	Competition Tribunal	1,736,971	2,589,527
Total tax revenues	...	5,745	Non-tax revenues—		
Non-tax revenues—			Refunds of previous years' expenditures—		
Return on investments— ⁽¹⁾			Adjustments to prior year's payables	...	85
Loans, investments and advances—			Miscellaneous non-tax revenues	5,757	...
Special areas and highways agreement	166,893	483,851	Total Program	5,757	85
Comprehensive development plan agreement	366,836	403,196	Copyright Board		
	533,729	887,047	Non-tax revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures—		
Contribution recoveries	1,472,914	1,413,064	Adjustments to prior year's payables	...	32
Adjustments to prior year's payables	36,709,259	24,943,781	Service fees	...	5
	1,316,606	1,873,382	Total Program	...	37
	39,498,779	28,230,227			

Economic Development Agency of Canada for the Regions
of Quebec

	Current year	Previous year
Economic Development Agency of Canada for the Regions of Quebec	\$	\$
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment of recoverable contributions	23,057,871	13,947,000
Refunds of previous years' expenditures	389,726	752,177
Adjustments to prior year's payables	1,399,133	1,584,085
	24,846,730	16,283,262
Service fees—		
Loans guarantee	27,416,909	25,815,336
	11,102	18,558
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Other refunds	600,285	171,779
Total Program	52,875,026	42,288,935
National Research Council of Canada		
Tax revenues—		
Goods and services tax	1,736,083	1,313,012
Total tax revenues	1,736,083	1,313,012
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment for goods and services not provided and other miscellaneous refunds	460,584	189,298
Service fees—		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	46,746,609	38,967,391
Proceeds from sales—		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	11,420,501	10,329,960
Proceeds from the disposal of surplus Crown assets	124,093	64,915
Miscellaneous non-tax revenues	19,774	26,715
Total non-tax revenues	58,771,561	49,578,279
Total Program	60,507,644	50,891,291
Natural Sciences and Engineering Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment of grants and scholarships	311,892	201,874
Refunds of goods and services expenditures	1,022	...
Adjustments to prior year's payables	...	(90,131)
	312,914	111,743
Proceeds from the disposal of surplus Crown assets	877	3,107
Miscellaneous non-tax revenues	35	80
Total Program	313,826	114,930
Social Sciences and Humanities Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds—Transfer payments	240,286	688,715
Refunds—Goods and services	2,434	307
Adjustments to prior year's payables	...	92,530
	242,720	781,552
Proceeds from the disposal of surplus Crown assets	70	156
Miscellaneous non-tax revenues	45	...
Total Program	242,835	781,708
Statistics Canada		
Tax revenues—		
Goods and services tax	...	868,532
Total tax revenues	...	868,532
Non-tax revenues—		
Refunds of previous years' expenditures	50,714	50,267
Proceeds from the disposal of surplus Crown assets	25,858	21,633
Miscellaneous non-tax revenues	1,090,556	1,063,104
Total non-tax revenues	1,167,128	1,135,004
Total Program	1,167,128	2,003,536

Revenues—Concluded

	Current year	Previous year
	\$	\$
Western Economic Diversification		
Tax revenues—		
Goods and services tax	77	65
Total tax revenues	77	65
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Special areas and highways agreement	...	12,315
Refunds of previous years' expenditures—		
Repayable contributions	28,718,796	44,105,248
Refund contributions	3,977,903	1,310,194
Recoveries of <i>Small Business Loans Act</i> losses	237,728	324,403
Refunds—Operating	142,069	179,534
Adjustments to prior year's payables	2,348,653	1,898,206
	35,425,149	47,817,585
Service fees—		
<i>Small Business Loans Act and Canada Small Business Financing Act</i> —Loan guarantee fees	21,497,815	21,066,596
Proceeds from the disposal of surplus Crown assets	3,176	16,345
Miscellaneous non-tax revenues—		
Interest on repayable contributions	950,829	751,701
Repayable contributions—Excess over amount paid	...	31,361
Rescheduling—Compensatory payments on repayable contributions	100,625	54,562
Other	62,544	19,534
	1,113,998	857,158
Total non-tax revenues	58,040,138	69,769,999
Total Program	58,040,215	69,770,064

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	2,779,295	3,119,670
Total tax revenues	2,779,295	3,119,670
Non-tax revenues—		
Return on investments	10,585,840	11,582,745
Refunds of previous years' expenditures	220,663,023	210,749,952
Privileges, licences and permits	450,803,923	288,527,799
Service fees	140,937,005	129,264,937
Proceeds from sales	11,423,128	10,331,060
Proceeds from the disposal of surplus Crown assets	620,417	548,845
Miscellaneous non-tax revenues	6,723,283	40,814,087
Total non-tax revenues	841,756,619	691,819,425
Total Ministry	844,535,914	694,939,095

(1) Interest unless otherwise indicated.

SECTION 15

1999-2000

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial
Affairs

Federal Court of Canada

Law Commission of Canada

Offices of the Information and Privacy

Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

CONTENTS

	<i>Page</i>
Program objective and business line description	15.2
Ministry summary	15.5
Programs by business line	15.9
Transfer payments	15.11
Details of spendable amounts	15.14
Revenues	15.14

Department

Objective

To provide the Government of Canada and federal departments and agencies with high-quality legal services, have superintendence of all matters connected with the administration of justice in Canada which are not within provincial or territorial jurisdiction and to propose policy and program initiatives in this context with a view to ensuring that Canada is a fair, just and law-abiding society with an accessible, equitable, efficient and effective system of justice.

Business Line Description

Government client services

To respond to the requirements of the Government of Canada, its departments and agencies for quality legal or legislative services, in the most effective and cost-efficient manner in compliance with the law and governmental policy.

Law and policy

To ensure a responsive, fair, efficient and accessible national system of justice by managing the development, testing, promotion and implementation of justice policy in respect of criminal law, and family and youth law and to ensure fair, effective and responsible public administration by managing the Government legal framework in respect of administrative law, constitutional law, international law, native law, human rights law and information law.

Administration

To ensure effective strategic management of the administration of justice program by establishing corporate management and administrative frameworks and services that ensure the optimal internal management of the Department and its resources.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Business Line Description

Canadian Human Rights Commission

The Commission aims to discourage and reduce discriminatory practices by dealing with complaints of discrimination on the prohibited grounds in the *Canadian Human Rights Act*; conducting audits of federal departments and agencies, and federally regulated private companies to ensure compliance with the *Employment Equity Act*; conducting research and information programs; and working closely with other levels of government, employers, service providers, and community organizations to promote human rights principles.

Canadian Human Rights Tribunal

Objective

To ensure the equitable application of the *Canadian Human Rights Act* and the *Employment Equity Act* through the conduct of fair and efficient public hearings.

Business Line Description

Public hearings

Public hearings provides a range of services which includes the inquiring into complaints of discrimination and determining if there has been a contravention of the Acts, as well as maintaining the Registry which

creates the best possible environment for the Tribunal members to conduct hearings throughout Canada by providing the necessary administrative and ongoing support. The Registry plans and organizes the hearings and provides members with a proper hearing environment.

Commissioner for Federal Judicial Affairs

Objective

Provide the administrative support needed to guide an independent judiciary into the age of automation and to administer statutory expenditures under Part I of the *Judges Act* with probity and prudence.

Business Line Description

Federal judicial affairs

The Office of the Commissioner for Federal Judicial Affairs provides a range of services to the judiciary through the following service lines: administration; the Canadian Judicial Council; and payments pursuant to the *Judges Act*.

- Administration – This service line provides the federal judiciary with guidance and advice on the interpretation of Part I of the *Judges Act*; provides the Minister an up-to-date list of approved candidates for appointment to the judiciary as well as providing support to the judiciary in the areas of finance, personnel, administration, training, editing and information technology.

- Canadian Judicial Council – This service line provides for the administration of the Canadian Judicial Council as authorized by the *Judges Act*.

- Payments pursuant to the *Judges Act* – This service line provides for payment of salaries, allowances and annuities to judges and their survivors as authorized by the *Judges Act*.

Federal Court of Canada

Objective

To support the Federal Court of Canada in providing a court of law, equity and admiralty for the better administration of the laws of Canada.

Business Line Description

Registry services

The Registry achieves this objective through the delivery of a variety of services which fall into two service lines:

- Operations – This service line involves processing all documents filed by or issued to litigants; recording all proceedings; maintaining custody of the records and information base required by the Court; issuing legal instruments to enforce decisions made by the Court and various federal entities; and performing certain quasi-judicial functions.
- Corporate services – This service line involves providing support to the Registry in the non-registry operations portions of finance, administration, human resources, security, and management information processing.

Law Commission of Canada

Objective

The objective of the Commission is to provide independent advice on improving, modernizing and reforming Canadian laws, legal institutions and procedures to ensure that they are aligned with the changing needs of Canadian individuals and society.

Business Line Description

Law Commission of Canada

The Law Commission of Canada fulfils its mandate through the promotion of relevant research that directly engages Canadians in the renewal of the law. The Commission develops and conducts research programs to further the understanding of the role law can and should play in Canadian society.

The Commission uses a variety of formats to consult within the legal community and with Canadians at large. Aside from the publication and distribution of reports, the Commission takes advantage of other media and fora, including electronic dissemination of studies, the sponsorship of conferences and seminars, press conferences, and town hall meetings. The results of the Commission's research and consultations are summarized in public papers announcing its findings and proposals. On occasion, these may be formulated into recommendations to Parliament.

Offices of the Information and Privacy Commissioners of Canada

Objective

Access to information:

- to ensure that the rights of complainants under the *Access to Information Act* are respected; complainants, heads of federal government institutions and all third parties affected by complaints are given a reasonable opportunity to make representations to the Information Commissioner and investigations are thorough and timely;

- to persuade federal government institutions to adopt information practices in keeping with the *Access to Information Act*; and
- to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court. Privacy:
- to ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal government institution, is protected; and
- to encourage the growth of fair information practices by government institutions.

Business Line Description

Access to information

The primary activity of the business line is to investigate, report and make recommendations to the heads of government institutions as a result of complaints from individuals who allege non-compliance with the *Access to Information Act*. The Commissioner may initiate a complaint. The Commissioner may appear on behalf of complainants, with their consent or as a party, in applications before the Federal Court for review of decisions by federal government institutions to refuse access under the Act. He reports to Parliament annually and may make special reports.

The users of the Act are the clients of the business line and include all Canadian citizens, permanent residents and persons or corporations present in Canada and the 155 government institutions subject to the Act.

Privacy

The primary activity of the business line is to investigate, report and make recommendations to the heads of government institutions and, in the case of complaints, report findings to the complainant. The Commissioner reviews personal information held in government information banks and investigates the institutions' collection, use, retention and disposal of personal information.

The Commissioner may, with a complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

The business line's clients include anyone legally present in Canada seeking access to their federal personal records, anyone dissatisfied with federal personal information handling practices, Members of Parliament, provincial privacy commissioners, and the general public and media seeking information about the Act and background on privacy issues.

Corporate services

The primary activity of the business line is the provision of such administrative support services as finance, personnel, information technology and general administration (records management, security, procurement, library, reception and management services).

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Business Line Description

Office of the Registrar

The Office of the Registrar provides a range of services to the Court including processing all documents filed by litigants and preparing cases for hearing and judgment; reporting and publishing the judgments of the Court; maintaining the information base required by the Court; providing information on the Court as well as maintaining and preserving the records and history of the Court. The Office also administers the following statutory payments: judges' salaries, allowances, and annuities; annuities to spouses and children of judges; and lump sum payments to spouses of judges who die while in office.

Tax Court of Canada

Objective

The objective is to provide an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

Business Line Description

Registry of the Tax Court of Canada

Provides a range of services to the Court through the following services lines:

- Appeals management – This service line provides litigants with guidance and advice on Court practices and procedures and provides the Judges of the Court with orderly and efficient scheduling of hearings.
- Corporate services – This service line provides the Registry with support in the areas of finance, administration, security, library services, human resources, informatics, editing and revising.

Ministry Summary

Source of authorities					Disposition of authorities								
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		
	\$	\$	\$				\$	\$	\$		\$	\$	
Department													
...	212,868,000	...	...	...	1	Operating expenditures	...	...	...	...	...	...	...
...	...	94,698,913	...	...	1a	Operating expenditures	94,698,913	...	...	...	...	...	...
...	...	50,137,442	...	...	1b	Operating expenditures	50,137,442	...	...	...	...	...	...
...	...	...	...	50,000		Transfer from: TB Vote 10 (1)	50,000	...	...	...	...	...	...
...	...	...	...	5,183,831		TB Vote 15 (1)	5,183,831	...	...	...	...	...	...
...	212,868,000	144,836,355	5,233,831	362,938,186		Total—Vote 1	...	359,891,172	3,047,014	...	...	328,524,948	...
...	298,807,499	...	...	298,807,499	5	Grants and contributions	...	...	...	...	...	...	...
...	...	27,162,000	...	27,162,000	5a	Grants and contributions	...	...	...	...	...	...	...
...	...	5,524,012	...	5,524,012	5b	Grants and contributions	...	...	...	...	...	...	...
...	298,807,499	32,686,012	...	331,493,511		Total—Vote 5	...	322,976,616	8,516,895	...	...	290,701,314	...
...	48,900	...	1,816	50,716	(S)	Minister of Justice—Salary and motor car allowance	...	50,716	...	...	...	49,978	...
...	28,809,000	...	4,414,000	33,223,000	(S)	Contributions to employee benefit plans	...	33,223,000	...	...	...	27,452,000	...
...	...	...	23,100	23,100	(S)	Refunds of amounts credited to revenues in previous years	...	23,100	...	...	...	18,354	...
25,000	...	...	12,250	37,250	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	28,884	...	...	8,366	26,534	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	...	...	4,717	...
25,000	540,533,399	177,522,367	9,684,997	727,765,763		Total Department—Budgetary	...	716,193,488	11,565,909	...	8,366	646,777,845	...
Canadian Human Rights Commission													
...	13,312,000	...	...	13,312,000	10	Program expenditures	...	...	...	...	...	...	...
...	...	1,775,100	...	1,775,100	10a	Program expenditures	...	...	...	...	...	...	...
...	...	987,300	...	987,300	10b	Program expenditures	...	...	...	...	...	...	...
...	...	...	28,000	28,000		Transfer from: TB Vote 10 (1)	...	...	...	...	...	...	...
...	...	...	461,941	461,941		TB Vote 15 (1)	...	...	...	...	...	...	...
...	13,312,000	2,762,400	489,941	16,564,341		Total—Vote 10	...	16,254,550	309,791	...	...	14,047,639	...
...	1,885,000	...	289,000	2,174,000	(S)	Contributions to employee benefit plans	...	2,174,000	...	...	...	2,072,000	...
8,135	...	...	982	9,117	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	7,933	202	982	...	1,545	...
8,135	15,197,000	2,762,400	779,923	18,747,458		Total Program—Budgetary	...	18,436,483	309,993	982	...	16,121,184	...

Ministry Summary—Continued

Source of authorities					Disposition of authorities									
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year			
	\$	\$	\$			\$	\$	\$						
...	3,946,000	...	...	3,946,000	15	Canadian Human Rights Tribunal								
...	...	733,233	...	733,233	15a	Program expenditures								
...	...	...	26,057	26,057		Transfer from TB Vote 15 ⁽¹⁾								
...	3,946,000	733,233	26,057	4,705,290	(S)	Total—Vote 15						3,847,227	858,063	2,304,904
...	72,000	...	...	72,000		Contributions to employee benefit plans						72,000	...	115,000
...	4,018,000	733,233	26,057	4,777,290		Total Program—Budgetary						3,919,227	858,063	2,419,904
...	4,934,000	...	...	4,934,000	20	Commissioner for Federal Judicial Affairs								
...	...	945,677	...	945,677	20b	Operating expenditures								
...	...	...	20,000	20,000		Transfer from: TB Vote 10 ⁽¹⁾								
...	...	...	126,274	126,274		TB Vote 15 ⁽¹⁾								
...	4,934,000	945,677	146,274	6,025,951		Total—Vote 20						5,662,208	363,743	5,141,723
...	649,000	...	...	649,000	25	Canadian Judicial Council—Operating expenditures								
...	...	252,523	...	252,523	25b	Canadian Judicial Council—Operating expenditures								
...	649,000	252,523	...	901,523		Total—Vote 25						897,694	3,829	672,148
...	251,338,000	...	(2,730,441)	248,607,559	(S)	Payments pursuant to the <i>Judges Act</i>						248,607,559	...	243,418,876
...	475,000	...	73,000	548,000	(S)	Contributions to employee benefit plans						548,000	...	479,000
...	257,396,000	1,198,200	(2,511,167)	256,083,033		Total Program—Budgetary						255,715,461	367,572	249,711,747
...	27,651,000	...	...	27,651,000	30	Federal Court of Canada								
...	...	1,270,100	...	1,270,100	30a	Program expenditures								
...	...	...	884,660	884,660		Transfer from TB Vote 15 ⁽¹⁾								
...	27,651,000	1,270,100	884,660	29,805,760	(S)	Total—Vote 30						29,713,679	92,081	28,469,898
...	3,613,000	...	554,000	4,167,000	(S)	Contributions to employee benefit plans						4,167,000	...	4,095,000
16,584	...	...	2,834	19,418		Spending of proceeds from the disposal of surplus Crown assets						17,969	...	10,000
16,584	31,264,000	1,270,100	1,441,494	33,992,178		Total Program—Budgetary						33,898,648	92,081	32,574,898

Law Commission of Canada

35	Program expenditures	2,861,000	...	...	2,861,000	35	Program expenditures	2,861,000	...	...	2,861,000
35b	Program expenditures	139,500	...	...	139,500	35b	Program expenditures	139,500	...	...	139,500
	Total—Vote 35	3,000,500	...	...	3,000,500	(S)	Contributions to employee benefit plans	150,000	...	...	150,000
	Total Program—Budgetary	3,150,500	...	...	3,150,500		Total Program—Budgetary	2,913,346	237,154	...	2,415,626

Offices of the Information and Privacy

	Commissioners of Canada						Commissioners of Canada				
40	Program expenditures	5,428,000	...	...	5,428,000	40	Program expenditures	5,428,000	...	...	5,428,000
40a	Program expenditures	2,792,070	...	...	2,792,070	40a	Program expenditures	2,792,070	...	...	2,792,070
40b	Program expenditures	396,410	...	...	396,410	40b	Program expenditures	396,410	...	...	396,410
	Transfer from: TB Vote 5 ⁽¹⁾	189,962	...	...	189,962		Transfer from: TB Vote 5 ⁽¹⁾	189,962	...	...	189,962
	TB Vote 10 ⁽¹⁾	60,000	...	...	60,000		TB Vote 10 ⁽¹⁾	60,000	...	...	60,000
	TB Vote 15 ⁽¹⁾	202,138	...	...	202,138		TB Vote 15 ⁽¹⁾	202,138	...	...	202,138
	Total—Vote 40	5,428,000	3,188,480	452,100	9,068,580		Total—Vote 40	5,428,000	3,188,480	452,100	9,068,580
	Contributions to employee benefit plans	974,000	...	...	974,000	(S)	Contributions to employee benefit plans	974,000	...	...	974,000
	Spending of proceeds from the disposal of surplus Crown assets	334	...	...	334	(S)	Spending of proceeds from the disposal of surplus Crown assets	334	...	...	334
334	Total Program—Budgetary	6,402,000	3,188,480	602,049	10,192,863		Total Program—Budgetary	9,930,660	261,254	949	8,092,067

Supreme Court of Canada

45	Program expenditures	10,983,000	...	...	10,983,000	45	Program expenditures	10,983,000	...	...	10,983,000
45a	Program expenditures	774,650	...	...	774,650	45a	Program expenditures	774,650	...	...	774,650
45b	Program expenditures	1,010,365	...	...	1,010,365	45b	Program expenditures	1,010,365	...	...	1,010,365
	Transfer from: TB Vote 10 ⁽¹⁾	63,000	...	...	63,000		Transfer from: TB Vote 10 ⁽¹⁾	63,000	...	...	63,000
	TB Vote 15 ⁽¹⁾	384,216	...	...	384,216		TB Vote 15 ⁽¹⁾	384,216	...	...	384,216
	Total—Vote 45	10,983,000	1,785,015	447,216	13,215,231	(S)	Total—Vote 45	10,983,000	1,785,015	447,216	13,215,231
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	3,455,000	...	66,395	3,521,395	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	3,521,395	...	...	3,521,395
	Contributions to employee benefit plans	1,282,000	...	196,000	1,478,000	(S)	Contributions to employee benefit plans	1,478,000	...	...	1,478,000
	Spending of proceeds from the disposal of surplus Crown assets	...	...	16,012	16,012	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,121	...	...	2,121
	Appropriations not required for the current year	...	...	...	...		Appropriations not required for the current year	...	...	...	...
	Total Program—Budgetary	15,720,000	1,785,015	725,623	18,230,638		Total Program—Budgetary	17,139,139	1,077,608	13,891	15,424,358

Tax Court of Canada

50	Program expenditures	11,094,000	...	...	11,094,000	50	Program expenditures	11,094,000	...	...	11,094,000
50a	Program expenditures	235,175	...	...	235,175	50a	Program expenditures	235,175	...	...	235,175
	Transfer from: TB Vote 15 ⁽¹⁾	253,282	...	...	253,282		Transfer from: TB Vote 15 ⁽¹⁾	253,282	...	...	253,282
	Total—Vote 50	11,094,000	235,175	253,282	11,582,457	(S)	Total—Vote 50	10,533,468	1,048,989	...	11,857,038
	Contributions to employee benefit plans	1,062,000	...	163,000	1,225,000	(S)	Contributions to employee benefit plans	1,225,000	...	...	1,107,000

Ministry Summary—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Total available for use		Vote	Used in the current year
\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$		
2,621	...	...	2,759	5,380	(S)	4,798	...	582
2,621	12,156,000	235,175	419,041	12,812,837	Spending of proceeds from the disposal of surplus Crown assets	11,763,266	1,048,989	582
52,674	885,697,399	188,834,470	11,168,017	1,085,752,560	Total Program—Budgetary	1,069,909,718	15,816,623	26,219
					Total Ministry—Budgetary			986,504,143

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Collective agreements.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Government client services	186,953,345	195,459,016	...	...	...	...	...	...	...	...	...	...	...	...	...	186,953,345	195,459,016	...
Law and policy	160,375,170	149,747,066	...	...	...	...	...	...	...	...	...	...	...	...	...	491,868,681	477,232,682	...
Administration	48,943,737	48,010,790	...	...	...	...	...	...	...	...	...	...	...	...	...	48,943,737	48,010,790	...
Total Department—Budgetary	396,272,252	393,216,872	...	...	...	...	331,493,511	322,976,616	...	...	...	...	...	...	...	727,765,763	716,193,488	...
Canadian Human Rights Commission—Budgetary	18,498,458	17,587,451	...	...	...	...	...	...	...	...	...	...	...	...	...	18,498,458	17,587,451	...
Canadian Human Rights Tribunal	4,777,290	3,919,227	...	...	...	...	...	...	...	...	...	...	...	...	...	4,777,290	3,919,227	...
Total Program—Budgetary	4,777,290	3,919,227	...	...	...	...	...	...	...	...	...	...	...	...	...	4,777,290	3,919,227	...
Commissioner for Federal Judicial Affairs	206,669,979	206,254,447	...	...	...	...	49,688,054	49,688,054	...	...	...	...	...	...	...	256,083,033	255,715,461	...
Federal judicial affairs	206,669,979	206,254,447	...	...	...	...	49,688,054	49,688,054	...	...	...	...	...	...	...	256,083,033	255,715,461	...
Revenues netted against expenditures	(275,000)	(227,040)	...	...	...	...	...	...	...	(275,000)	(227,040)	...	...	...	...	...	...	...
Total Program—Budgetary	206,394,979	206,027,407	...	...	...	...	49,688,054	49,688,054	...	...	...	...	...	...	...	256,083,033	255,715,461	...
Federal Court of Canada Registry services	32,262,596	32,032,219	1,729,582	1,866,429	...	...	...	...	...	...	...	...	...	...	...	33,992,178	33,898,648	...
Total Program—Budgetary	32,262,596	32,032,219	1,729,582	1,866,429	...	...	...	...	...	...	...	...	...	...	...	33,992,178	33,898,648	...
Law Commission of Canada—Budgetary	3,150,500	2,898,337	...	...	...	...	...	...	...	...	...	...	...	...	...	3,150,500	2,913,346	...
Offices of the Information and Privacy Commissioners of Canada	3,978,239	3,816,690	...	...	...	...	...	...	...	...	...	...	...	...	...	3,978,239	3,816,690	...
Access to information	3,978,239	3,816,690	...	...	...	...	...	...	...	...	...	...	...	...	...	4,826,942	4,705,162	...
Privacy	4,826,942	4,705,162	...	...	...	...	...	...	...	...	...	...	...	...	...	1,387,682	1,408,808	...
Corporate services	1,387,682	1,408,808	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	10,192,863	9,930,660	...	...	...	...	...	...	...	...	...	...	...	...	...	10,192,863	9,930,660	...

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Supreme Court of Canada												
Office of the Registrar	17,054,117	15,962,618	...	...	1,176,521	1,176,521	...	...	...	...	18,230,638	17,139,139
Total Program—Budgetary	17,054,117	15,962,618	...	...	1,176,521	1,176,521	...	...	...	...	18,230,638	17,139,139
Tax Court of Canada												
Registry of the Tax Court of Canada	12,238,040	11,285,897	574,797	477,369	...	...	...	...	...	...	12,812,837	11,763,266
Total Program—Budgetary	12,238,040	11,285,897	574,797	477,369	...	...	...	...	...	...	12,812,837	11,763,266
Total Ministry—Budgetary	700,841,095	692,860,688	2,553,379	3,207,839	382,358,086	373,841,191	...	...	...	...	1,085,752,560	1,069,909,718

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants								
Law and policy								
...	18,170	...	...	18,170	18,170	...	...	18,170
...	1,140	...	...	1,140	1,140	...	...	1,140
...	210,631	...	...	210,631	210,631	...	...	210,631
Uniform Law Conference of Canada—Administration grant								
...	12,274	...	...	12,274	12,274	...	...	12,274
...	7,220	...	...	7,220	7,220	...	...	7,220
...	8,620	...	...	8,620	8,620	...	...	8,620
...	26,600	...	...	26,600	26,600	...	...	26,600
...	128,345	...	...	128,345	128,345	...	...	128,345
...	38,600	140,000	...	178,600	38,600	...	...	38,600
...	48,771	...	...	48,771	48,771	...	...	48,771
British Institute of International and Comparative Law								
...
Hague Academy of International Law								
...
Canadian Human Rights Foundation								
...
National Judicial Institute								
...
Canadian Association of Forensic Science								
...
Canadian Association of Provincial Court Judges								
...
Grants to individuals, canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation								
...	300,000	...	(140,000)	160,000	159,942	58	...	300,000
Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations, societies or associations and, educational institutions for implementation related to child support enforcement and guidelines								
...	100,000	...	(78,750)	21,250	21,250	...	...	39,450
...	...	3,333,557	...	3,333,557	1,598,628	1,734,929	...	...
Grants in support of the Youth Justice Renewal Fund								
...	19,893,394	500,000	(307,000)	20,086,394	20,078,894	7,500	...	11,568,267
...	20,793,765	3,973,557	(525,750)	24,241,572	22,499,085	1,742,487	...	12,548,088
Total—Grants								
Contributions								
Law and policy								
...	79,827,507	...	875,000	80,702,507	80,702,507	...	...	81,912,999
Contribution to the provinces to assist in the operation of legal aid systems								
...
Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the <i>Young Offenders Act</i>								
...	144,750,000	6,411,443	...	151,161,443	151,161,443	...	...	144,750,000
Native courtworkers program and other native projects								
...	3,997,500	...	158,810	4,156,310	4,156,310	...	...	4,843,311
...	10,390,330	5,384,012	6,615,988	22,390,330	22,282,023	108,307	...	20,390,330

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	2,107,219	...	1,569,721	3,676,940	3,463,226	213,714	...	3,242,585
...	5,449,406	...	(515,000)	4,934,406	4,583,131	351,275	...	3,519,626
...	19,884,081	...	(5,905,278)	13,978,803	13,405,036	573,767	...	17,187,874
...	7,811,698	...	(623,032)	7,188,666	3,959,626	3,229,040	...	2,015,610
...	400,000	...	...	400,000	400,000	...	...	290,891
...	3,395,993	...	(275,459)	3,120,534	3,120,534	...	...	...
...	...	10,000,000	...	10,000,000	10,000,000	...	...	...
...	...	6,917,000	(1,375,000)	5,542,000	3,243,695	2,298,305	...	...
...	278,013,734	28,712,455	525,750	307,251,939	300,477,531	6,774,408	...	278,153,226
...	298,807,499	32,686,012	...	331,493,511	322,976,616	8,516,895	...	290,701,314
Commissioner for Federal Judicial Affairs								
Grants								
Federal judicial affairs								
...
...	146,000	...	(56,950)	89,050	89,050	...	...	95,483
...	51,154,000	...	(1,554,996)	49,599,004	49,599,004	...	...	45,109,802
...
...	51,300,000	...	(1,611,946)	49,688,054	49,688,054	...	...	45,205,285

Supreme Court of Canada

Grants

Office of the Registrar

(S) Annuities under the *Judges Act*

...	1,180,000	...	(3,479)	1,176,521	1,176,521	...	...	1,060,184
...	1,180,000	...	(3,479)	1,176,521	1,176,521	...	...	1,060,184
...	351,287,499	32,686,012	(1,615,425)	382,358,086	373,841,191	8,516,895	...	336,966,783
(S) Statutory transfer payment.								

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Commissioner for Federal Judicial Affairs Budgetary (respendable revenues)			
Federal judicial affairs	50,000	50,000	50,000
Office of the Umpires service fees			
Human Rights Tribunal service fees	50,000	100,000	50,000
Competition Tribunal service fees	50,000	50,000	50,000
Administrative arrangement with Canadian International Development Agency	125,000	27,040	45,646
Total Ministry—Budgetary	275,000	227,040	195,646

Revenues

	Current year	Previous year
	\$	\$
Department		
Tax revenues—		
Goods and services tax	85,359	105,276
Total tax revenues	85,359	105,276
Non-tax revenues—		
Refunds of previous years' expenditures—		
Other government departments	47,012	98,297
Sundries	677,631	672,687
Adjustments to prior year's payables	3,196,034	(1,419,133)
	3,920,677	(648,149)
Privileges, licences and permits	8,931,324	3,561,149
Service fees—		
Divorce registrations	725,273	708,523
Family orders agreements and enforcements assistance	2,023,887	3,088,778
	2,749,160	3,797,301
Proceeds from the disposal of surplus Crown assets	12,250	38,325
Miscellaneous non-tax revenues—		
Fines—		
Northwest Territories	102,371	94,316
Fines and forfeitures	665,579	1,095,480
Rental of dwellings and utilities	86,745	60,355
Sundries	15,548	13,572
Crown corporation billings	219,247	148,051
Royalties and patents	115,105	121,613
Other	26,590	17,533
	1,231,185	1,550,920
Total non-tax revenues	16,844,596	8,299,546
Total Department	16,929,955	8,404,822

Revenues—Continued

	Current year	Previous year
	\$	\$
Canadian Human Rights Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,715	15,496
Adjustments to prior year's payables	148,325	64,254
	152,040	79,750
Proceeds from the disposal of surplus Crown assets	982	8,136
Miscellaneous non-tax revenues	18,493	18,753
Total Program	171,515	106,639
Canadian Human Rights Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	1,005	...
Total Program	1,005	...
Commissioner for Federal Judicial Affairs		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Judges' Public Service Superannuation Account deductions	10,333,111	10,289,120
Total Program	10,333,111	10,289,120
Federal Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	27,566	26,644
Adjustments to prior year's payables	76,632	26,391
	104,198	53,035
Service fees—		
Federal Court fees	1,166,187	1,224,507
Court costs	42,636	8,525
	1,208,823	1,233,032
Proceeds from the disposal of surplus Crown assets	2,834	16,584
Offices of the Information and Privacy Commissioners of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	6	263
Adjustments to prior year's payables	2,894	11
	2,900	274
Proceeds from the disposal of surplus Crown assets	949	7,933
Miscellaneous non-tax revenues	5	...
Total Program	3,854	8,207
Supreme Court of Canada		
Tax revenues—		
Goods and services tax	4,143	3,821
Total tax revenues	4,143	3,821
Non-tax revenues—		
Refunds of previous years' expenditures	452	7,246
Service fees—		
Photocopies	22,185	23,671
Filing fees	58,239	63,947
	80,424	87,618

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from sales—			Ministry Summary		
Sale of Supreme Court Bulletin	17,400	20,240	Tax revenues—		
Sale of reasons for judgment	33,998	55,954	Goods and services tax	89,502	109,097
Sundries	9,632	5,728	Total tax revenues	89,502	109,097
	61,030	81,922	Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	16,012	2,511	Refunds of previous years' expenditures	4,212,720	(459,058)
Miscellaneous non-tax revenues—			Privileges, licences and permits	8,931,324	3,561,149
Judges' contributions towards annuities	80,248	72,058	Service fees	4,558,664	5,594,511
Sundries	10,978	11,244	Proceeds from sales	92,748	121,527
	91,226	83,302	Proceeds from the disposal of surplus Crown assets	35,786	78,125
Total non-tax revenues	249,144	262,599	Miscellaneous non-tax revenues	111,780,390	18,074,540
Total Program	253,287	266,420	Total non-tax revenues	129,611,632	26,970,794
Tax Court of Canada			Total Ministry	129,701,134	27,079,891
Non-tax revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	18,257	29,815			
Adjustments to prior year's payables	...	16,757			
Service fees	18,257	46,572			
Proceeds from sales	520,257	476,560			
Proceeds from the disposal of surplus Crown assets	31,718	39,605			
	2,759	4,636			
Total Program	572,991	567,573			

SECTION 16

1999-2000

PUBLIC ACCOUNTS OF CANADA

National Defence

CONTENTS

	<i>Page</i>
Program objective and business line description	16.2
Ministry summary	16.3
Program by business line	16.5
Transfer payments	16.6
Details of spendable amounts	16.8
Revenues	16.9

Objective

To protect Canada, contribute to world peace, and protect Canadian interests abroad.

Business Line Description

Maritime forces

This business line encompasses the maintenance of combat capable, flexible, multi-purpose maritime forces designed to: protect Canadian maritime sovereignty and maritime jurisdictional interests; defend the maritime approaches to Canada including adjacent sea areas, territorial waters and other areas of maritime jurisdiction; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready maritime forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping and humanitarian assistance operations; assist other government departments and agencies in enforcing Canadian maritime laws and regulations; and assist civil authorities in the event of emergency or disaster.

Land forces

This business line encompasses the maintenance of combat capable, flexible, multi-purpose land forces designed to: defend Canadian territory and sovereignty; maintain public order by assisting civil authorities in the enforcement of Canadian laws; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready land forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and military assistance; and assist other government departments and agencies in time of an emergency or disaster.

Air forces

This business line encompasses the maintenance of combat capable, flexible, multi-purpose air forces, including maritime air elements and tactical aviation in support of maritime and land forces, designed to: protect Canadian sovereignty and aeronautical jurisdictions; assist other government departments and agencies in time of emergency or disaster; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready air forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and aeronautical assistance; and assist other government departments in enforcing Canadian laws.

Joint operations and civil emergency preparedness

This business line encompasses the maintenance of staff elements designed on behalf of the Chief of the Defence staff to: provide control of military operations, as required at the national level; plan, command and conduct joint operations; provide staff planning capabilities to support military operations; provide staff and planning facilities for Canadian Forces units under the control of National Defence Headquarters; and foster and coordinate preparedness for civil emergencies in Canada.

Communications and information management

This business line encompasses the maintenance of forces designed to: provide national strategic communications facilities for the Canadian Forces; provide information management services for the department and the Canadian Forces in support of command and control, decision support, resource management, administrative and intelligence functions; and provide communications and information management services to support Canadian interests abroad including services in support of joint and combined contingency operations, peacekeeping, humanitarian and military assistance.

Support to the personnel function

This business line encompasses the maintenance of staff and forces designed to: provide recruitment, individual training, personnel management and personnel services for all Canadian Forces personnel; provide specialized training and educational institutions necessary to support the Canadian Forces; provide personnel management functions and personnel services for all civilian personnel within the department; provide medical and dental services for all members of the Canadian Forces, and for dependents of military personnel and selected departmental civilians located outside of Canada; and oversee personnel allocations required to support military training and major capital project management requirements.

Matériel, infrastructure and environment support

This business line encompasses the provision of staff and forces designed to: provide equipment acquisition, supply, engineering and maintenance, transportation and quality assurance services to the Canadian Forces; provide real property and environmental management for departmental infrastructure; provide logistic support for all Canadian Forces elements deployed outside Canada; and provide research and development support for Canadian Forces and departmental activities.

Department/Forces executive

This business line encompasses the staff and facilities designed to: control and direct the Canadian Forces and provide the overall management of the department; manage the defence services program; formulate and manage all aspects of defence policy; provide specialist departmental services such as review services comprising internal audit and program evaluation, legal services/advice and training, and public affairs; provide comptrollership guidance, accounting systems, and the financial authorities framework and advice necessary to support the resource management process; and provide corporate management and support services.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$		\$	\$	\$
...	6,995,351,000	...	...	1	Operating expenditures		
...	758,372,230	...	...	1a	Operating expenditures		
...	176,365,776	...	...	1b	Operating expenditures		
...	...	20,585,000	...		Transfer from: TB Vote 5 ⁽¹⁾		
...	...	1,450,000	...		TB Vote 10 ⁽¹⁾		
...	...	84,812,859	...		TB Vote 15 ⁽¹⁾		
...	6,995,351,000	934,738,006	106,847,859		Total—Vote 1	7,891,122,874	7,209,451,211
...	2,026,609,000	...	...	5	Capital expenditures		
...	...	68,442,771	...	5a	Capital expenditures		
...	...	280,175,622	...	5b	Transfer of \$8,000,000 from National Defence Vote 10		
...	...	...	8,000,000		Transfer from Vote 10		
...	...	...	(7,509,150)		Adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>		
...	2,026,609,000	348,618,393	490,850		Total—Vote 5	2,272,438,571	1,758,795,463
...	553,698,117	...	...	10	Grants and contributions		
...	...	1	...	10a	Grants		
...	...	...	(8,000,000)		Transfer to Vote 5		
...	553,698,117	1	(8,000,000)		Total—Vote 10	375,233,170	503,266,511
...	48,900	...	1,816	(S)	Minister of National Defence—Salary and motor car allowance	50,716	49,978
...	100,000	...	(5,882)	(S)	Pensions and annuities paid to civilians	94,118	92,883
...	564,477,238	...	195,534,291	(S)	Military pensions	760,011,529	586,288,232
...	...	...	25,162,000	(S)	Contributions to employee benefit plans	189,378,000	153,386,000
...	164,216,000	...	45,129	(S)	Collection agency fees	45,129	66,597
...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets		
420,599	...	...	32,513,077	(S)	Court awards	32,917,005	39,926,879
...	...	...	390,474	(S)		390,474	5,207,784
420,599	10,304,500,255	1,283,356,400	352,979,614		Total budgetary	11,521,681,586	10,256,531,538
...	...	50,000,000	...	L11a	To increase from \$100,000,000 to \$150,000,000 the amount that may be outstanding through actual cash advances at any one time under the working capital advance account established by Vote L20b, <i>Appropriation Act No. 1, 1976</i> , (Net)	16,671	10,256,531,538

Ministry Summary

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	(50,000,000)	...	(50,000,000)	L11b To decrease from \$150,000,000, the amount authorized by Vote L11a, <i>Appropriation Act No. 3, 1999</i> to \$100,000,000, the amount that may be outstanding through actual cash advances at any one time under the working capital advance account established by Vote L20b, <i>Appropriation Act No. 1, 1976</i> , (Net)			
...	L11e Authorization for working capital advance account as established by Vote L20b, <i>Appropriation Act No. 1, 1976</i> , Limit \$100,000,000 (Net)			
77,204,969	77,204,969	Total—Vote L11			
77,204,969	77,204,969	L15 Loans in respect of housing projects, <i>Special Appropriation Act, 1963</i> , Limit \$37,000,000 (Net)	7,432,569	69,772,400	(10,833,153)
13,086,217	13,086,217	Total non-budgetary	...	13,086,217	...
90,291,186	90,291,186	Total Ministry—	7,432,569	82,858,617	(10,833,153)
420,599	10,304,500,255	1,283,356,400	352,979,614	11,941,256,868	Budgetary	11,521,681,586	419,558,611	10,256,531,538
90,291,186	90,291,186	Non-budgetary	7,432,569	82,858,617	(10,833,153)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(B) Treasury Board Vote 9—Government-wide contingencies.

(T) Treasury Board Vote 10—Government-wide initiatives.

(C) Treasury Board Vote 15—Collective agreements.

Program by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Maritime forces	1,609,868,143	1,644,004,634	433,520,236	414,478,028	...	...	21,797,230	22,535,209	...	...	...	...	2,081,591,149	2,035,947,453	...	...	...	...
Land forces	2,649,200,917	2,606,157,052	1,022,066,789	977,604,067	...	...	118,151,844	147,888,677	...	...	...	...	3,553,115,862	3,435,872,442	...	...	...	...
Air forces	2,320,725,366	2,376,592,591	456,642,328	437,198,388	...	...	130,047,092	165,618,923	...	...	...	...	2,647,320,602	2,648,172,056	...	...	...	...
Joint operations and civil emergency preparedness	673,801,513	672,409,509	92,610,617	88,462,324	384,457,917	219,357,726	3,275,270	3,949,875	...	...	...	...	1,147,594,777	976,279,684	...	...	...	...
Communications and information management	269,451,430	254,650,312	105,819,339	101,079,390	...	...	795,632	995,007	...	...	...	...	374,475,137	354,734,695	...	...	...	...
Support to the personnel function	715,597,382	706,950,998	107,111,881	102,744,218	15,189,091	14,889,091	9,474,561	9,704,852	...	...	...	...	828,433,793	814,879,455	...	...	...	...
Material, infrastructure and environment support	652,908,461	625,146,471	128,557,333	122,798,885	4,650,000	...	3,572,855	4,758,897	...	...	...	...	782,542,939	743,186,459	...	...	...	...
Department/Forces executive—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	363,739,204	357,266,748	29,389,720	28,073,271	156,290,201	155,875,445	23,226,516	28,006,122	...	...	...	...	526,192,609	512,609,342	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	90,291,186	7,432,569	...	...	...	...
Sub-total—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	9,315,292,416	9,243,178,315	2,375,718,243	2,272,438,571	560,587,209	390,122,262	310,341,000	384,057,562	...	...	...	...	11,941,256,868	11,521,681,586	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	90,291,186	7,432,569	...	...	...	...
Revenues netted against expenditures (310,341,000)	...	(384,057,562)	...	...	...	...	(310,341,000)	(384,057,562)	...	...	...	...	...	...	...	...	...	...
Total Ministry—	9,004,951,416	8,859,120,753	2,375,718,243	2,272,438,571	560,587,209	390,122,262	...	...	...	...	...	...	11,941,256,868	11,521,681,586	...	...	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	90,291,186	7,432,569	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Grants							
...	54,000	...	54,000	54,000	...	...	54,000
Joint operations and civil emergency preparedness							
Research fellowship—Emergency planning							
Support to the personnel function							
(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan							
...	100,000	...	94,118	94,118	...	...	92,883
Material, infrastructure and environment support							
Items not required for the current year							
...	...	...	...	...	...	...	145,302
Department/Forces executive							
Civil pensions and annuities:							
...	200	...	200	...	200	...	117
...	13,300	...	13,300	13,072	228	...	12,900
...	50,000	...	50,000	50,000	...	...	75,000
...	205,000	...	205,000	205,000	...	...	205,000
...	205,000	...	205,000	205,000	...	...	205,000
...	205,000	...	205,000	205,000	...	...	205,000
...	10,285	...	10,285	12,090	...	...	12,090
...	12,090	...	12,090	1,660,596	15,349	...	1,619,786
...	1,700,000	...	1,675,945	89,250	...	...	89,250
...	89,250	...	89,250	60,000	...	...	60,000
...	60,000	...	60,000	40,000	...	...	40,000
...	40,000	...	40,000	...	...	...	...
...	1,125,000	...	1,125,000	1,125,000	...	...	1,125,000
...	...	24,055	24,056	24,056	...	...	24,056
...	3,715,125	1	3,715,126	3,699,349	15,777	...	3,683,484
...	3,869,125	1	3,863,244	3,847,467	15,777	...	3,975,669
Total—Grants							
...	...	...	3,863,244	3,847,467	15,777	...	3,975,669
Contributions							
Joint operations and civil emergency preparedness							
Contributions to the provinces and municipalities pursuant to the <i>Emergency Preparedness Act</i>							
...	4,672,100	...	4,706,434	4,706,434	...	...	4,578,774
...	45,000	...	45,000	45,000	...	...	45,000
...	100,000	...	89,307	89,307	...	...	150,000
...	...	(10,693)	...	...	...	...	...
...	376,500,000	...	376,500,000	211,400,850	165,099,150	...	359,155,084

...	215,000	...	(12,493)	202,507	202,507	...	202,763
...	1,716,892	...	...	1,716,892	1,715,851	1,041	1,196,633
...	...	...	443,777	443,777	443,777	...	420,040
...	...	...	700,000	700,000	700,000	...	...
...	383,248,992	...	1,154,925	384,403,917	219,303,726	165,100,191	365,934,454
...	3,500,000	...	(504,040)	2,995,960	2,995,960	...	3,230,117
...	13,500,000	...	(1,700,987)	11,799,013	11,799,013	...	12,635,340
...	300,000	...	...	300,000	...	300,000	155,480
...	17,300,000	...	(2,205,027)	15,094,973	14,794,973	300,000	16,020,937
...	4,650,000	...	...	4,650,000	...	4,650,000	3,072,677
...	102,870,000	...	(791,537)	102,078,463	101,998,062	80,401	101,893,494
...	40,000,000	...	(7,695,070)	32,304,930	32,304,930	...	13,589,872
...	5,343,000	...	(1,190,735)	4,152,265	4,152,265	...	2,114,885
...	158,000	...	...	158,000	105,410	52,590	128,678
...	100,000	...	...	100,000	43,359	56,641	63,191
...	3,223,000	...	421,416	3,644,416	3,644,416	...	2,825,796
...	4,973,000	...	427,126	5,400,126	5,400,126	...	5,122,732
...	280,000	...	...	280,000	70,653	209,347	...
...	85,000	...	...	85,000	85,000	...	85,000
...	3,998,000	...	313,875	4,311,875	4,311,875	...	3,844,500
...	...	...	60,000	60,000	60,000	...	552,965
...	161,030,000	...	(8,454,925)	152,575,075	152,176,096	398,979	130,221,113
...	566,228,992	...	(9,505,027)	556,723,965	386,274,795	170,449,170	515,249,181
...	383,302,992	...	1,154,925	384,457,917	219,357,726	165,100,191	365,988,454
...	17,400,000	...	(2,210,909)	15,189,091	14,889,091	300,000	16,113,820
...	4,650,000	...	...	4,650,000	...	4,650,000	3,217,979
...	164,745,125	1	(8,454,925)	156,290,201	155,875,445	414,756	133,904,597
...	570,098,117	1	(9,510,909)	560,587,209	390,122,262	170,464,947	519,224,850

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year		Authorities used in the previous year			Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$		\$	\$	\$	\$
Budgetary (respendable revenues)									
Maritime forces									
Deductions from members for rations, quarters and clothing	15,067,787	13,844,692	12,230,000		Medical and dental services	63,985	12,613	236,460	
Material and services provided to other government departments	2,101,083	3,012,341	3,224,000		Provincial school grants and tuition fees	11,979	31,765	...	
Medical and dental services	148,410	29,255	403,500		Other recoveries	1,919,492	2,403,693	4,266,540	
Provincial school grants and tuition fees	27,785	73,677	87,991			3,275,270	3,949,875	5,134,000	
Other recoveries	4,452,165	5,575,244	7,192,923						
	21,797,230	22,535,209	23,138,414		Communications and information management				
					Deductions from members for rations, quarters and clothing	159,077	146,165	825,000	
Land forces					Material and services provided to other government departments	328,214	470,563	331,000	
Deductions from members for rations, quarters and clothing	39,785,405	36,555,911	46,796,000		Medical and dental services	9,887	1,949	73,569	
Material and services provided to other government departments	73,426,992	105,272,942	91,107,000		Provincial school grants and tuition fees	1,851	4,908	...	
Medical and dental services	158,385	31,222	386,118		Other recoveries	296,603	371,422	1,327,431	
Provincial school grants and tuition fees	29,652	78,629	84,200			795,632	995,007	2,557,000	
Other recoveries	4,751,410	5,949,973	6,882,682						
	118,151,844	147,888,677	145,256,000		Support to the personnel function				
					Deductions from members for rations, quarters and clothing	7,154,679	6,573,913	5,181,000	
Air forces					Material and services provided to other government departments	1,345,449	1,935,482	1,081,000	
Deductions from members for rations, quarters and clothing	35,793,971	32,888,473	27,705,000		Medical and dental services	31,246	6,159	789,303	
Material and services provided to other government departments	82,647,243	118,492,098	103,004,000		Provincial school grants and tuition fees	5,850	15,512	172,123	
Medical and dental services	372,147	73,359	941,272		Other recoveries	937,337	1,173,786	14,069,574	
Provincial school grants and tuition fees	69,671	184,750	205,262			9,474,561	9,704,852	21,293,000	
Other recoveries	11,164,060	13,980,243	16,776,466						
	130,047,092	165,618,923	148,632,000		Material, infrastructure and environment support				
					Deductions from members for rations, quarters and clothing	335,076	307,877	266,000	
Joint operations and civil emergency preparedness					Material and services provided to other government departments	2,314,505	3,318,327	2,761,000	
Deductions from members for rations, quarters and clothing	646,899	594,388	378,000		Medical and dental services	29,605	5,836	94,994	
Material and services provided to other government departments	632,915	907,416	253,000		Provincial school grants and tuition fees	5,543	14,697	...	
					Other recoveries	888,126	1,112,160	1,714,006	
						3,572,855	4,758,897	4,836,000	

Details of Respendable Amounts—Concluded

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department/Forces executive			
Deductions from members for rations, quarters and clothing	5,591,107	5,137,261	4,262,000
Material and services provided to other govern- ment departments	8,861,600	12,704,955	6,978,809
Medical and dental services	281,335	55,458	49,676
Provincial school grants and tuition fees	52,670	139,667	10,832
Other recoveries	8,439,804	10,568,781	886,940
	23,226,516	28,606,122	12,188,257
Total budgetary	310,341,000	384,057,562	363,034,671
Non-budgetary (respendable receipts)			
Working capital advance	...	439,037,441	432,731,033
Total Ministry— budgetary	310,341,000	384,057,562	363,034,671
Non-budgetary	...	439,037,441	432,731,033

Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	3,621,022	1,529,338
Total tax revenues	3,621,022	1,529,338
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Canadian Forces housing projects—Interest	23,301	28,215
Other accounts—		
Interest on loans to employees posted abroad	590,444	525,483
Interest earned from funds on deposit with suppliers	20,120	20,000
	633,865	573,698
Refunds of previous years' expenditures—		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	40,851,946	48,094,995
Adjustments to prior year's payables	...	45,234
	40,851,946	48,140,229
Proceeds from the disposal of surplus Crown assets	32,513,077	34,440,278
Miscellaneous non-tax revenues—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial govern- ments for humanitarian assistance provided	24,569,685	15,507,794
Total non-tax revenues	98,568,573	98,661,999
Total Ministry	102,189,595	100,191,337

SECTION 17

1999-2000

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy Control Board

Atomic Energy of Canada Limited

Cape Breton Development Corporation

National Energy Board

CONTENTS

	<i>Page</i>
Program objective and business line description	17.2
Ministry summary	17.5
Programs by business line	17.8
Transfer payments	17.10
Details of spendable amounts	17.15
Revenues	17.16

Department

Objective

To advance the development of Canada's economy by providing expert scientific and economic knowledge to Canadians, and by promoting the sustainable development and use of Canada's natural resources and the competitiveness of the energy, forest, minerals and metals and geomatics industries.

Business Line Description

Science and technology

NRCan, in partnership with its clients and stakeholders, works to increase the use of alternative energy; and develops and facilitates the deployment of technologies that extend Canada's hydrocarbon resource base and use our energy wisely. The Department also conducts research and development and transfers technology in support of geoscience and geomatic activities. The Department also conducts forest science research and transfers technologies and techniques that contribute to Canada's forest health and sustainability; predicts and monitors effects of human interactions and natural events on forest ecosystems; and conducts forest production research to ensure sustainability for difficult to grow and/or endangered trees.

NRCan also develops and transfers technologies leading to more efficient industrial processes, the production of new, higher-performance mineral and metal-based products and enhances the productivity of mining and processing operations; carries out research that mitigates the impacts of effluent and drainage on mining and milling operations; provides technical support to mines in Canada on roof control, underground environment assessment, ventilation and rockburst abatement; makes improvements to procedures that apply to manufacturing; improves the reliability for service of Canadian oil and gas pipelines and concrete structures; and develops technologies associated with the

manufacture, use, storage and transport of explosives and pyrotechnics.

NRCan works internationally to facilitate the export of Canadian resource-related goods and services, and promotes the transfer of technologies and the exchange of knowledge supporting the sustainable development of natural resources.

Knowledge infrastructure

NRCan develops and maintains the national geoscience, and mineral and metal economics knowledge infrastructure necessary for providing Canadians with sound economic, scientific expertise and advice on matters relating to the sustainable development of Canada's mineral resources and to public health and safety. The Department also provides a reliable system of surveys, maps, remotely sensed data and geographically referenced information covering Canadian territory, in support of national sovereignty, defence, the environment, socio-economic development and the governing of Canada. The Department provides coordinated logistics advice and services in support of scientific research programs conducted in the Arctic to Canadian government, university groups and private sector and non-Canadian groups.

The Department collects and analyzes national data on mineral and metal, and energy consumption as a basis for forecasting and reporting progress on market demand for minerals and metals and achieving energy efficiency in Canada. It makes the information available to the public and creates awareness of opportunities and proven technologies for improving the efficiency of energy use. NRCan partners with others to gather, share and disseminate information on mineral exploration, production, ore reserves and mine openings and closings. It analyzes information received and prepares statistics on the productivity and competitiveness of the Canadian minerals and metals industry. The Department also develops and maintains a national forestry database for clients, stakeholders and public

use, and has the lead in developing national criteria and indicators for sustainable forest management.

Developing federal policy and regulations

NRCan leads and participates in activities to limit greenhouse gas emissions and develops strategies and policies for the sustainable development of energy and mineral and metal resources. It develops and promotes the use of emerging and promising renewable resource technologies and alternative sources of energy as well as developing and implementing programs to promote energy efficiency in buildings, in industry and at home. It also develops and implements policies on nuclear energy and radioactive waste management. NRCan, in conjunction with Indian Affairs and Northern Development Canada, manages the First Nations forestry program to generate aboriginal employment, finance viable forest operations, improve the quality of reserve forests and to enhance aboriginal forest management skills. The Department also develops national strategies, policies, regulations and tools to promote a clear understanding and use of sustainable forest management practices in Canada.

NRCan develops and implements federal minerals and metals policy to guide the Government's decisions in support of sustainable development of Canada's minerals and metals industry. The Department also works in collaboration with other agencies to streamline environmental and land use regulations and decision-making processes that affect the minerals and metals industry. As part of this work, the Department assesses the mineral and energy resources of federal lands as required for land use and other policy decisions and is undertaking initiatives in metals recycling.

The Department contributes to the completion of the reviews of the resource allowance, of business taxation and of the NWT mineral royalty regime. Finally, the Department works, in conjunction with Justice Canada, to improve safety in the explosives industry by promoting the explosives regulations in plain language.

NRCan supports the Canadian geomatics and geoscience industry in major international projects, development of standards, exchange of information, research and development, training personnel exchange, and on government policies and programs. The Department holds investment seminars to attract investment to Canada, addresses international environmental and trade issues related to minerals and metals, and enhances minerals and metals market transparency to increase global competitiveness.

NRCan also represents, promotes and advances Canadian energy, mineral and forestry interests internationally with particular regard to climate change, energy efficiency, energy and mineral resources issues. The Department participates in international activities primarily to help ensure Canadian competitiveness and trade obligations. For example, it influences the harmonization of international standards and codes, participates in multilateral fora, provides advice to assist in negotiations on trade frameworks as well as regulatory, trade and foreign policy issues. Likewise bilateral relations allow the Department to exchange information to promote regulatory and policy consistency and may provide ideas and insights concerning implementation of energy-efficiency and forestry measures, both current and prospective. Maintaining good relationships with counterparts in other countries, while building on a solid knowledge base of foreign developments, facilitates private sector access to foreign markets for forestry and energy efficient products as well as forestry and energy management practices and services. The Department manages the international forestry partnership program, provides advice on the development of international model forests, and supports the development of international criteria and indicators for temperate and boreal forests.

The Sunset/special programs business line includes various statutory payments made pursuant to Newfoundland and Nova Scotia Offshore Accord Implementation Acts (offshore development funds, offshore revenues sharing and fiscal equalization offset payments). The Department is in the process of terminating the Mineral development agreements (MDAs).

The Sunset/special programs business line includes the Climate change action fund (CCAF). All the funding will be allocated to various departments/agencies (including NRCan), across the Government for priority proposals meeting the objectives and criteria of the CCAF.

NRCan also does boundary surveys for native land claims and is administering the federal mandate of the Cape Breton Development Corporation.

Corporate management and administration

This business line represents the corporate management that administers the Department's internal functions. It provides corporate strategic and management direction for aligning departmental objectives to ministerial and Government priorities, for setting goals and monitoring results, and for managing allocated resources in an effective and efficient manner through: corporate strategic planning, department-wide policy coordination and issues management; cabinet and parliamentary liaison; financial, administration, human resources, information management/information technology direction and services; communications strategy, advice and services; the administration of environmental policy and assessment activities; support to the chief science advisor; and the conduct of internal audit and program evaluations.

The Fund was established under *Appropriation Act No. 3, 1993-94*. The Fund allows Geomatics Canada to shift the costs of offering goods and services from taxpayers at large to those specific users who benefit directly from them. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market.

Atomic Energy Control Board

Objective

To ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons.

Business Line Description

Administration of the Atomic Energy Control Regulations and participation in measures for international control of atomic energy

The making of regulations for developing, controlling, supervising and licensing the production, application and use of nuclear energy; the regulating of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed

substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the *Nuclear Liability Act*, of nuclear installations and the prescribing of the basic insurance to be carried by the operators of such installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

Cape Breton Development Corporation

Objective

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

National Energy Board

Objective

To regulate, in the public interest, those areas of the oil, gas, and electricity industries relating to:

- (i) the construction and operation of pipelines;
- (ii) the construction and operation of international and designated interprovincial power lines;
- (iii) traffic, tolls, and tariffs of pipelines;
- (iv) exports of oil, gas and electricity and imports of gas and oil; and
- (v) regulatory control of oil and gas activities on frontier lands, not otherwise controlled by joint boards and to advise the Minister of Natural Resources Canada on the development and use of energy resources.

Business Line Description

Energy regulation and advice

- Advice and inquiry – Use of the Board's expertise and data bases to provide information and analysis on the control, conservation, use, transportation, marketing, and development of oil, natural gas and electricity, including petroleum resources of frontier lands; inquiry into aspects of the North American energy situation important to the maintenance of Canada's energy future and economic well-being.

- Facilities regulation – Ensure expeditious, safe, efficient and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction.
- Traffic, tolls, and tariffs regulations – Ensure that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without unjust discrimination, and in a cost-efficient manner.
- Energy trade – Ensure Canadian interests are served in the North American market for electricity power, gas and oil.
- Oil and gas regulation on frontier lands – Develop and maintain a regulatory system for frontier lands.
- Program management and services – Provide effective support and advice to Board Members, Business Unit Leaders, employees and outside parties so that program objectives will be achieved.

Ministry Summary

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$		\$	\$	\$
...	407,601,000	...	...	407,601,000	1			
...	...	38,809,393	...	38,809,393	1a			
...	...	...	865,000	865,000				
...	...	...	8,388,153	8,388,153				
...	...	...	(373,369)	(373,369)				
...	407,601,000	38,809,393	8,879,784	455,290,177		437,572,652	17,717,525	408,214,508
...	62,482,444	...	...	62,482,444	5			
...	...	25,170,000	...	25,170,000	5a			
...	...	52,261,642	...	52,261,642	5b			
...	...	...	373,369	373,369				
...	62,482,444	77,431,642	373,369	140,287,455		136,305,724	3,981,731	38,978,535
...	48,900	...	1,816	50,716	(S)	50,716	...	49,978
...	40,296,000	...	6,174,000	46,470,000	(S)	46,470,000	...	43,165,000
...	1,000,000	2,400,000	(266,000)	3,134,000	(S)	3,134,000	...	728,000
10,851,075	4,192,000	2,192,000	(6,384,000)	10,851,075	(S)	1,200,000	...	9,651,075
15,172,575	5,000,000	...	(5,000,000)	15,172,575	(S)	2,877,028	...	12,295,547
...	1,443,000	729,000	(608,375)	1,563,625	(S)	1,563,625	...	1,202,500
...	680,000	305,000	(152,904)	832,096	(S)	832,096	...	680,000
...	2,000,000	1,100,000	(1,682,423)	1,417,577	(S)	1,417,577	...	2,481,556
6,337,358	600,000	...	(167,522)	432,478	(S)	432,478	...	238,067
6,337,358	(837,000)	...	837,000	6,337,358	(S)	1,055,420	...	5,281,938

Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	...	...	3,306	3,306	(S)	Refunds of amounts credited to revenues in previous years	3,306	...	5,848
49,477	...	...	285,828	335,305	(S)	Spending of proceeds from the disposal of surplus Crown assets	250,409	...	242,615
...	...	...	2,871	2,871	(S)	Collection agency fees	2,871	...	3,967
...	...	...	...	...		Appropriations not required for the current year	...	...	10,129,207
32,410,485	524,506,344	122,967,035	2,296,750	682,180,614		Total budgetary	633,167,902	21,699,256	510,577,126	
L10										
Loan to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes (Gross)										
...	39,371,000	...	...	39,371,000			39,370,200	800	37,926,000
Total Department—										
32,410,485	524,506,344	122,967,035	2,296,750	682,180,614		Budgetary	633,167,902	21,699,256	510,577,126	
...	39,371,000	...	...	39,571,000		Non-budgetary	39,370,200	800	37,926,000
Atomic Energy Control Board										
...	43,619,000	...	...	43,619,000	15	Program expenditures			
...	...	4,147,133	...	4,147,133	15a	Program expenditures				
...	...	...	41,000	41,000		Transfer from: TB Vote 10 (1)			
...	...	...	470,000	470,000		TB Vote 15 (1)			
...	43,619,000	4,147,133	511,000	48,277,133		Total—Vote 15	47,341,379	935,754	43,376,587	
...	5,504,000	...	843,000	6,347,000	(S)	Contributions to employee benefit plans				
6,845	...	...	50,529	57,374	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,347,000	...	5,386,000
Total Program—Budgetary										
6,845	49,123,000	4,147,133	1,404,529	54,681,507			53,745,753	935,754	48,763,979	
Atomic Energy of Canada Limited										
...	110,300,000	...	...	110,300,000	20	Payments to Atomic Energy of Canada Limited for operating and capital expenditures			
...	...	19,000,000	...	19,000,000	20a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	850,000	...	850,000	20b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	110,300,000	19,850,000	...	130,150,000		Total—Vote 20	122,150,000	8,000,000	126,000,000	
...	110,300,000	19,850,000	...	130,150,000		Total Program—Budgetary	122,150,000	8,000,000	126,000,000	

Cape Breton Development Corporation		Cape Breton Development Corporation		Cape Breton Development Corporation	
22a	22a	Payments to the Cape Breton Development Corporation for operating and capital expenditures	Payments to the Cape Breton Development Corporation for operating and capital expenditures	Payments to the Cape Breton Development Corporation for operating and capital expenditures	Payments to the Cape Breton Development Corporation for operating and capital expenditures
...	...	11,000,000	...	11,000,000	...
...	...	74,900,000	...	74,900,000	...
...	...	85,900,000	...	85,900,000	...
...	...	85,900,000	...	85,900,000	...
37,662,000	...	...	...	37,662,000	...
...	...	85,900,000	...	85,900,000	...
37,662,000	...	...	...	37,662,000	...
National Energy Board					
25	25	Program expenditures	25,154,000	...	...
25a	25a	Program expenditures	1,217,150	...	...
25b	25b	Program expenditures	271,820	...	...
		Transfer from: TB Vote 10 ⁽¹⁾	15,000	...	...
		TB Vote 15 ⁽¹⁾	633,500	...	...
...	...	25,154,000	1,488,970	648,500	27,291,470
...	...	3,956,000	...	606,000	4,562,000
...	...	...	...	14,184	14,184
...
...	...	29,110,000	1,488,970	1,268,684	31,867,654
32,417,330	713,039,344	234,353,138	4,969,963	984,779,775	...
37,662,000	39,371,000	...	...	77,033,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 13—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Science and technology	202,168,126	199,351,221	537,600	530,390	31,495,617	31,115,753	15,552,490	15,552,490	...	...	218,648,853	215,444,874
Knowledge infrastructure	139,513,414	136,552,729	...	...	8,093,108	7,923,724	2,214,699	2,214,699	...	...	145,391,823	142,261,754
Developing federal policy and regulations	80,058,348	77,507,957	...	...	99,408,551	96,174,351	2,528,335	2,528,335	...	...	176,938,564	171,153,973
Promoting Canada's international interests	10,877,799	7,810,694	...	...	375,900	364,876	207,824	207,824	...	...	11,045,875	7,967,746
Sunset/special programs—Budgetary	16,194,990	12,799,587	...	...	34,202,705	12,087,324	74,236	74,236	...	...	50,323,459	24,812,675
Non-budgetary	...	...	...	...	...	...	...	...	39,371,000	39,370,200	39,371,000	39,370,200
Corporate management and administration	70,465,271	67,460,811	3,100,000	3,099,738	115,000	96,500	185,589	185,589	...	...	73,494,682	70,471,460
Geomatics Canada Revolving Fund	22,132,789	16,452,823	...	398,028	...	...	15,795,431	15,795,431	...	...	6,337,358	1,055,420
Sub-total—Budgetary	541,410,737	517,935,822	3,637,600	4,028,156	173,690,881	147,762,528	36,558,604	36,558,604	...	...	682,180,614	633,167,902
Non-budgetary	...	...	...	...	...	...	...	...	39,371,000	39,370,200	39,371,000	39,370,200
Revenues netted against expenditures	(36,558,604)	(36,558,604)	...	...	...	...	(36,558,604)	(36,558,604)	...	...	...	...
Total Department—Budgetary	504,852,133	481,377,218	3,637,600	4,028,156	173,690,881	147,762,528	...	...	...	...	682,180,614	633,167,902
Non-budgetary	...	...	...	...	...	...	...	...	39,371,000	39,370,200	39,371,000	39,370,200
Atomic Energy Control Board												
Administration of the Atomic Energy Control Regulations and participation in measures for international control of atomic energy	52,752,851	51,817,097	1,260,389	1,260,389	668,267	668,267	...	...	...	...	54,681,507	53,745,753
Total Program—Budgetary	52,752,851	51,817,097	1,260,389	1,260,389	668,267	668,267	...	...	...	...	54,681,507	53,745,753
Atomic Energy of Canada Limited—												
Budgetary	130,150,000	122,150,000	...	...	...	...	...	...	...	...	130,150,000	122,150,000

[illegible][illegible]

[illegible]

...	100,233	...	5,661	105,894	...	105,894	...	94,904
...	2,699,000	...	(788,536)	1,910,464	...	1,910,463	...	2,260,526
...	1,000,000	...	(855,859)	1,000,000	...	1,000,000	...	3,071,953
...	3,630,000	(135,450)	(855,859)	2,638,691	...	2,638,691	...	...
...	4,166,000	...	(432,000)	3,734,000	...	3,733,958	42	3,186,041
...	679,000	...	(117,750)	561,250	...	561,105	145	489,889
...	176,000	...	(4,494)	171,506	...	171,505	1	211,474
...	1,000,000	...	(1,000,000)	...	...	365,395	...	...
...	...	390,600	11,400	402,000	...	...	36,605	456,263
...
...	...	...	9,511,300	9,511,300	...	9,245,157	266,143	1,474,431
...	...	...	2,960,204	2,960,204	...	2,893,477	66,727	1,862,894
...	...	(325,000)	6,090,095	5,765,095	...	5,765,093	2	5,575,580
...	...	...	1,075,000	1,075,000	...	1,075,000	...	...
...	...	...	...	...	...	...	...	400,000
...	18,997,488	354,242	12,071,887	31,423,617	...	31,053,951	369,666	20,238,243
Knowledge infrastructure								
...	223,600	...	586,400	820,000	...	792,168	27,832	370,943
...	213,000	...	212,588	425,588	...	425,587	1	524,770
...	8,175,000	(600,000)	(6,368,000)	1,207,000	...	1,207,000	...	1,240,089
...	461,000	...	(461,000)	...	...	...	...	...
...	...	800,000	(499,980)	300,020	...	292,520	7,500	...
...	...	167,400	(25,400)	142,000	...	132,699	9,301	154,196
...	...	...	3,961,000	3,961,000	...	3,961,000	...	1,675,000
...
...	...	...	650,000	650,000	...	572,825	77,175	155,000
...	...	...	500,000	500,000	...	461,053	38,947	699,350
...	...	...	15,000	15,000	...	15,000	...	2,500
...	9,082,600	367,400	(1,429,392)	8,020,608	...	7,859,852	160,756	4,821,848

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	303,000	...	272,000	575,000	556,461	18,539	...
...	2,340,000	(3,335,518)	8,343,680	7,348,162	5,406,082	1,942,080	...
...	400,000	...	(213,254)	186,746	170,166	16,580	...
...	12,426,000	25,518	(10,151,518)	2,300,000	2,249,471	50,529	...
...	43,000	...	(11,240)	31,760	31,760	...	...
...	1,443,000	729,000	(608,375)	1,563,625	1,563,625	...	...
...	680,000	305,000	(152,904)	832,096	832,096	...	...
...	1,000,000	...	...	1,000,000	1,000,000	...	...
...	...	(2,480,000)	3,380,000	900,000	828,764	71,236	...
...	...	2,800,000	(193,224)	2,606,776	1,481,200	1,125,576	...
...	...	...	11,000	11,000	9,903	1,097	...
...	...	...	20,750	20,750	20,670	80	...
...	...	...	85,000	85,000	85,000	...	...
...	...	4,221,000	3,469,885	7,690,885	7,690,885	...	...
...	...	...	1,000,000	1,000,000	1,000,000	...	...
...	...	...	807,751	807,751	807,750	1	...
...	...	1,075,000	(1,075,000)	...	...	...	...
...	...	...	1,000,000	1,000,000	1,000,000	...	...
...	...	8,643,000	...	8,643,000	8,643,000	...	...
...	...	...	40,000	40,000	40,000	...	...
...	...	2,136,000	(2,136,000)	...	...	...	...
...	18,635,000	14,119,000	3,888,551	36,642,551	33,416,833	3,225,718	13,282,486
...	114,000	...	127,198	241,198	239,585	1,613	196,190
...	18,000	...	(11,648)	6,352	6,352	...	7,832
...	...	...	3,000	3,000	1,981	1,019	2,301
...	...	...	...	...	...	...	2,500
...	132,000	...	118,550	250,550	247,918	2,632	208,823

Sunsel/special programs									
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	...	...	5,000	5,000	...	1,500	3,500	...	...
Contribution to industry under Mineral Development Agreement—									
...	100,000	...	...	90,000	190,000	189,074	926	...	111,016
Asbestos Institute									
(S) Contributions in support of infrastructural costs directly relating or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia									
10,851,075	4,192,000	2,192,000	(6,384,000)	10,851,075	...	1,200,000	...	9,651,075	1,010,093
(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland									
15,172,575	5,000,000	...	(5,000,000)	15,172,575	...	2,877,028	...	12,295,547	3,315,302
...	2,000,000	1,100,000	(1,682,423)	1,417,577	...	1,417,577	...	...	2,481,556
...	600,000	...	(167,522)	432,478	...	432,478	...	...	238,067
(S) Payments to the Nova Scotia offshore revenues account									
(S) Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund									
...	1,000,000	2,400,000	(266,000)	3,134,000	...	3,134,000	...	...	728,000
...	17,000,000	...	(14,000,000)	3,000,000	...	2,835,667	164,333	...	269,091
...	...	1,000,000	(1,000,000)	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	1,047,221
26,023,650	29,892,000	6,692,000	(28,404,945)	34,202,705	...	12,087,324	168,759	21,946,622	9,200,346
Corporate management and administration									
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	...	...	65,000	65,000	...	55,000	10,000	...	45,000
26,023,650	76,739,088	21,532,642	(13,690,349)	110,605,031	...	84,720,878	3,937,531	21,946,622	47,796,746
Total—Contributions									
Departmental Summary by Business Line									
...	19,163,344	354,242	11,978,031	31,495,617	...	31,115,753	379,864	...	20,284,875
...	9,454,100	492,400	(1,853,392)	8,093,108	...	7,923,724	169,384	...	4,877,987
...	18,701,000	76,619,000	4,088,551	99,408,551	...	96,174,351	3,234,200	...	13,963,618
...	137,000	...	238,900	375,900	...	364,876	11,024	...	212,227
26,023,650	29,892,000	6,692,000	(28,404,945)	34,202,705	...	12,087,324	168,759	21,946,622	9,200,346
...	50,000	...	65,000	115,000	...	96,500	18,500	...	95,000
26,023,650	77,397,444	84,157,642	(13,887,855)	173,690,881	...	147,762,528	3,981,731	21,946,622	48,634,053
Total Department									
Atomic Energy Control Board									
Grants									
Administration of the Atomic Energy Control Regulations and participation in measures for international control of atomic energy									
...	12,000	...	(1,000)	11,000	...	11,000	...	...	20,000
Grants to support non-profit organizations which are furthering the development of nuclear safety standards									

Transfer Payments—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions								
Administration of the Atomic Energy Control Regulations and participation in measures for international control of atomic energy								
Contributions for the cost-free manpower assistance program and to procure related goods and services required to execute the Canadian support program for the International Atomic Energy Agency								
...	615,000	...	(16,693)	598,307	598,307	...	...	589,138
Contribution to the University of Illinois at Urbana-Champaign in support of the Information System of Occupational Exposure (ISOE)								
...	15,000	...	...	15,000	15,000	...	...	15,000
Contribution to the International Agency for Research on Cancer in support of the international collaborative study of cancer risk among nuclear industry workers (IARC)								
...	...	...	10,000	10,000	10,000	...	...	10,000
Contribution to Swedish Nuclear Power Institute for Decovalex III								
...	...	...	17,680	17,680	17,680	...	...	...
Contribution to Organization for Economic Cooperation and Development (OECD) for International Common-Cause Failure Data Exchange (ICCFDE) Project								
...	...	...	16,280	16,280	16,280	...	...	...
...	630,000	...	27,267	657,267	657,267	...	...	614,138
Total—Contributions								
...	642,000	...	26,267	668,267	668,267	...	...	634,138
Total Program								
26,023,650	78,039,444	84,157,642	(13,861,588)	174,359,148	148,430,795	3,981,731	21,946,622	49,268,191
Total Ministry								

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Science and technology	15,552,490	403,805	180,515	
Privileges, licences and permits	...	66,970	135,985	...
Proceeds from sales	...	13,485,450	13,545,462	170
Service fees	...	1,596,265	1,353,496	44,842
Miscellaneous revenues	...	...	...	...
	15,552,490	15,552,490	15,215,458	45,012
Corporate management and administration				
Proceeds from sales				265
Service fees				109,796
Miscellaneous revenues				75,528
				185,589
				185,589
Geomatics Canada Revolving Fund				15,795,431
				15,795,431
Total Department—Budgetary				36,558,604
				36,558,604
Cape Breton Development Corporation				
Non-budgetary (respendable receipts)				
Repayment of advances to the Corporation				25,000,000
				...
Total Program—Non-budgetary				25,000,000
				25,000,000
Total Ministry—Budgetary				36,558,604
				36,558,604
Non-budgetary				25,000,000
				25,000,000
Total				37,182,931
				37,182,931
Promoting Canada's international interests				
Privileges, licences and permits	207,824	100	3,207	
Proceeds from sales	...	1,893	256,402	
Service fees	...	205,831	...	
	207,824	207,824	259,614	
Sunset/special programs				
Service fees	74,236	74,236	165,661	

Revenues

Department	Current year		Previous year	
	\$		\$	
Tax revenues—				
Goods and services tax	1,263,798		1,384,324	
Total tax revenues	1,263,798		1,384,324	
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Consolidated accounts—				
Atomic Energy of Canada Limited	458,797		482,170	
Loans, investments and advances—				
Cape Breton Development Corporation	1,113,332		58,461	
	1,572,129		540,631	
Refunds of previous years' expenditures—				
Refunds of expenditures pertaining to purchased goods and services	623,507		755,503	
Refunds of expenditures pertaining to capital purchased	3,028		...	
Refunds of transfer payments—Subsidies and capital assistance	338,512		402	
Refunds of transfer payments to provinces and territories	28,116		34,862	
Refunds of other transfer payments	101,585		2,499,169	
Adjustments to prior year's payables—				
Adjustments pertaining to goods and services	2,411,098		571,123	
	3,505,846		3,861,059	
Privileges, licences and permits—				
Royalties from licensing, permits and copyright	6,068,496		4,812,427	
Licences and permits	1,645,165		5,514,603	
	7,713,661		10,327,030	
Service fees				
Proceeds from sales—				
Charts, maps and plans	172,809		252,277	
Proceeds from the disposal of surplus Crown assets—				
Proceeds from Crown assets distribution centre	278,982		209,538	
Proceeds from pilot project	285,828		235,777	
	558,810		441,315	
Miscellaneous non-tax revenues—				
Geomatics Canada Revolving Fund overhead	1,342,402		1,063,167	
Rental of buildings	30		301	
Rental of works, machinery and equipment	534,093		467,587	
Interest on overdue accounts receivables	16,074		18,204	
NSF administration charges	313		248	
Pay parking	53,217		37,120	
Bonus on lease sales	12,480		752,579	
Sundries	99,956		120,480	
	2,058,565		2,459,686	
Total non-tax revenues	15,309,890		17,677,324	
Total Department	16,573,688		19,061,648	
Atomic Energy Control Board				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	7,504		38,517	
Adjustments to prior year's payables	20,738		34,127	
	28,242		72,644	
Service fees—				
Cost recovery	38,241,100		32,849,517	
Training	1,499,646		1,384,743	
	39,740,746		34,234,260	
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Access to information	452		200	
NSF administration charge	...		30	
Miscellaneous	37,718		2,148	
	38,170		2,378	
Total Program	39,857,687		34,316,127	

Revenues—Concluded

	Current year	Previous year
	\$	\$
National Energy Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	12,819	193,045
Adjustments to prior year's payables	421,046	23,814
	433,865	216,859
Privileges, licences and permits	950	475
Service fees	17,071	...
Proceeds from sales	2,200	2,328
Proceeds from the disposal of surplus Crown assets	14,184	...
Miscellaneous non-tax revenues	27,654,595	25,600,710
Total Program	28,122,865	25,820,372
Ministry Summary		
Tax revenues—		
Goods and services tax	1,263,798	1,384,324
Total tax revenues	1,263,798	1,384,324
Non-tax revenues—		
Return on investments	1,572,129	540,631
Refunds of previous years' expenditures	3,967,953	4,150,562
Privileges, licences and permits	7,714,611	10,327,505
Service fees	39,758,869	34,235,124
Proceeds from sales	175,009	254,605
Proceeds from the disposal of surplus Crown assets	350,541	242,622
Miscellaneous non-tax revenues	29,751,330	28,062,774
Total non-tax revenues	83,290,442	77,813,823
Total Ministry	84,554,240	79,198,147

(1) Interest unless otherwise indicated.

SECTION 18

1999-2000

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate

House of Commons

Library of Parliament

CONTENTS

	<i>Page</i>
Program objective and business line description	18.2
Ministry summary	18.5
Programs by business line	18.7
Transfer payments	18.8
Details of spendable amounts	18.9
Revenues	18.10

The Senate

Objective

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

The Senate has four main functions: to represent regional provincial and minority interests; to investigate national issues; to debate; and to legislate.

Senators perform these functions either individually through their offices or collectively through deliberations in the Senate Chamber and in Committees. Senate administration provides the support services required by Senators in the performance of these parliamentary functions.

Business Line Description

Senators and their offices

This business line provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines.

Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

Chamber operations

This business line provides the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out

in accordance with the rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings.

Costs included under this business line are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

Committees

This business line provides support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the government's spending proposals.

Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed.

Costs included under this business line are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

Administrative support

This business line provides the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three business lines of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations.

Costs included in this business line are: financial services and material management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

House of Commons

Objective

The House administration supports the activities of Members, both individually and collectively, in their roles as representatives of 301 constituencies, in the Chamber, in Committee and in Caucus.

Business Line Description

Constituency

This business line supports Members as elected representatives of 301 constituencies. In this capacity, Members carry out their responsibilities in a similar fashion as the operation of 301 small business enterprises. They receive the services and support set out in legislation such as the *Parliament of Canada Act*, the By-laws of the Board of Internal Economy, the Standing Orders and the Speaker's rulings. Other services that support the work of Members in constituencies are provided in compliance with the guidelines and standards established by the Board. The following costs are included:

- Members' salaries and allowances, including contributions to the Members' pension plan;
- Members' office budgets, including staff costs, office expenses and constituency travel;
- communicating with constituents, including travel and communications;

- goods and services supplied by the House;
- other staff costs; and
- institution's administrative costs for supporting this business line.

Chamber

This business line provides the resources for the Member's role in the Chamber, as Members are entitled to vote in the House of Commons or the Committee of the Whole House. In the Chamber, their actions must be in accordance with the Standing Orders of the House of Commons, parliamentary procedure, legal precedents and the Speaker's rulings, which are all not subject to appeal. When Members are performing these duties, a full range of services is required, including the following:

- debates reporting service, index and reference service, publications service;
- security services;
- postal, distribution and messenger services;
- parliamentary broadcasting;
- maintenance operations;
- trades and transport services;
- parliamentary research and exchanges;
- page program;
- journals; and
- institution's administrative costs for supporting this business line.

Committee

This business line provides the funding that supports Members when they sit on standing committees, special or joint committees, and the Board of Internal Economy. This role is necessary as the House of

Commons delegates in-depth consideration of bills and the thorough scrutiny of the government's programs and policies to its committees. Members also participate in parliamentary associations and friendship groups, and are members of delegations in parliamentary exchanges. Professional advice is available to them on substantive issues involving the work of these associations and exchanges, and legal consultants provide advice and counsel with regard to the formulation of amendments to government bills. The following are included:

- committees and parliamentary associations;
- parliamentary research and exchanges;
- debates reporting service, index and reference service, publications service;
- parliamentary broadcasting; and
- institution's administrative costs for supporting this business line.

Caucus

This business line provides the resources to support Members in their meetings with a variety of groups and in their relations with Members of their caucuses, including support to Party Research Offices and House Officers (the Speaker, Deputy Speaker, House Leaders, the Whips, and their respective assistants). The status of every Member is conferred by the Constitution and the *Parliament of Canada Act*. The By-laws of the Board of Internal Economy provide more information about the discretion left to the Members in various realms. The following are included in this business line:

- House Officers' additional salaries;
- Budget for research offices, Party Leaders and other offices of House Officers, including staff costs and operating costs;

- other personnel costs; and
- institution's administrative costs for supporting this business line.

Institution

This business line provides the resources for the House of Commons administrative staff. House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis. The orientation program for new Members provides an opportunity to introduce newcomers to the By-laws of the Board of Internal Economy, administrative policies and rules of procedure, and the precedents earlier Parliaments have set to support future Parliaments. The staff of the House of Commons strive to represent the institution well and to support the Members in their roles as representatives of 301 constituencies, in the Chamber, in committee and in Caucus. Funds are included for:

- policy and management (Offices of the Clerk, Clerk Assistant, Deputy Clerk and Sergeant-at-Arms);
- financial services;
- human resources;
- information services;
- security services;
- Canadian press gallery;
- building services;
- logistics services;
- telecommunications services;
- postal, distribution and messenger services; and
- institution's administrative costs for supporting this business line.

Library of Parliament

Objective

To provide research assistance, information, documentation and other library services to Parliamentarians, and information on the Parliament of Canada to the general public, in both official languages.

Business Line Description

Information and documentation services

Provide information and reference services to Parliamentarians and their staff and other authorized users. Select, acquire, make accessible, conserve and maintain library collections of the main library, branch libraries and reading rooms. Anticipate clients' needs and alert them to sources of new and newly acquired information including books, periodicals, databases, press clip-

pings, microforms, videotapes, audiotapes, etc. Provide to the general public information on Parliament; manage guided tours, the Parliament Hill boutique and coordinate educational and visitors' services.

Parliamentary research services

Provide professional staff to assist members of both Houses of Parliament, parliamentary committees, associations and delegations; prepare research studies and provide technical briefings on request; initiate and prepare summaries and analysis of new legislation, background papers and reviews of current issues. Services to parliamentary committees include the assignment of subject specialists, recommendations on selection of witnesses, provision of briefing material, analytical studies and oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration services

Provide the administrative functions necessary for the effective and efficient operation of the Library of Parliament in the areas of financial and material management, including financial services, professional services contract administration, acquisition of material, inventory control, telecommunications, security and accommodation services; and in the administration of human resources functions, including resource planning, staffing, classification, labour relations, collective bargaining, compensation (pay and benefits), training, harassment complaints and official languages.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	\$	\$					
					\$	\$	\$
The Senate							
...	30,051,000	...	30,051,000	1			
...	...	1,200,000	1,200,000	1b			
...	...	...	25,000				
					31,138,849	137,151	...
Transfer from TB Vote 10 ⁽¹⁾							
...	30,051,000	1,200,000	31,276,000	(S)			33,124,747
Total—Vote 1							
Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account; and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>							
...	13,435,000	...	2,080,142		15,515,142	...	14,556,826
...	3,935,000	...	603,000	(S)	4,538,000	...	4,133,000
Contributions to employee benefit plans							
...	47,421,000	1,200,000	2,708,142		51,191,991	137,151	...
							51,814,573
Total Program—Budgetary							
House of Commons							
...	159,715,359	...	159,715,359	5			
...	...	3,389,500	3,389,500	5b			
...	159,715,359	3,389,500	163,104,859		161,326,644	1,778,215	...
				(S)			159,665,526
Total—Vote 5							
Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account							
...	60,453,736	...	2,963,193		63,416,929	...	60,901,526
...	22,153,605	...	3,378,919	(S)	25,532,524	...	24,038,165
...	...	...	...		...	...	10,933
Contributions to employee benefit plans							
Appropriations not required for the current year							
...	242,322,700	3,389,500	6,342,112		250,276,097	1,778,215	...
							244,616,150
Total Program—Budgetary							

Ministry Summary—Concluded

	Source of authorities					Vote	Disposition of authorities				
	Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
		Main Estimates	Supplementary Estimates						\$	\$	
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
Library of Parliament											
...	17,910,000	...	...	...	17,910,000	10	Program expenditures				
...	...	968,183	...	...	968,183	10a	Program expenditures				
...	...	...	347,000	...	347,000		Transfer from: TB Vote 10 (1)				
...	...	...	...	806,000	806,000		TB Vote 15 (1)				
...	17,910,000	968,183	1,153,000	...	20,031,183	(S)	Total—Vote 10				
...	2,618,000	...	401,000	...	3,019,000		Contributions to employee benefit plans				
...	20,528,000	968,183	1,554,000	...	23,050,183		Total Program—Budgetary				
...	310,271,700	5,557,683	10,604,254	...	326,433,637		Total Ministry—Budgetary				
							22,504,550	545,633	...	19,561,884	
							323,972,638	2,460,999	...	315,992,607	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

⁽¹⁾ Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 13—Collective agreements.

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
The Senate																		
Senators and their offices	26,193,281	25,886,043		...	...	187,461	187,461	187,461	...	...	...	...	...	...	...	26,380,742	26,073,504	
Chamber operations	4,030,930	4,208,372		...	...	...	...	...	...	...	...	...	...	...	...	4,030,930	4,208,372	
Committees	4,722,928	4,561,505		...	...	152,892	152,892	152,892	...	...	...	...	...	...	...	4,875,820	4,714,397	
Administrative support	16,041,650	16,195,718		...	...	...	...	...	...	...	...	...	...	...	...	16,041,650	16,195,718	
Total Program—Budgetary	50,988,789	50,851,638		...	...	340,353	340,353	340,353	...	...	...	...	...	...	...	51,329,142	51,191,991	
House of Commons																		
Constituency	154,613,025	153,158,639		4,174,456	4,174,456	...	...	...	252,303	201,638	...	...	...	...	...	158,535,178	157,131,457	
Chamber	14,881,793	14,853,731		777,426	777,426	...	...	...	74,679	59,683	...	...	...	...	...	15,584,540	15,571,474	
Committee	15,801,419	15,752,799		678,180	678,180	835,364	835,364	835,364	94,032	75,149	...	...	...	...	...	17,229,931	17,191,194	
Caucus	21,121,558	20,936,916		521,260	521,260	...	...	...	50,263	40,170	...	...	...	...	...	21,592,555	21,418,006	
Institution	37,147,307	36,871,506		2,600,524	2,600,524	...	...	...	635,723	508,064	...	...	...	...	...	39,112,108	38,963,966	
Sub-total	243,574,102	241,573,591		8,751,846	8,751,846	835,364	835,364	835,364	1,107,000	884,704	...	...	...	...	...	252,054,312	250,276,097	
Revenues netted against expenditures	(1,107,000)	(884,704)		...	...	...	...	...	(1,107,000)	(884,704)	...	...	...	...	...	...	...	...
Total Program—Budgetary	242,467,102	240,688,887		8,751,846	8,751,846	835,364	835,364	835,364	...	...	...	...	...	...	...	252,054,312	250,276,097	
Library of Parliament																		
Information and documentation services	11,592,000	12,610,765		168,000	411,600	...	...	...	203,000	202,446	...	...	...	...	...	11,557,000	12,819,919	
Parliamentary research services	6,657,000	6,231,799		12,600	699,268	...	...	...	...	...	...	...	...	...	...	6,669,600	6,931,067	
Administration services	4,313,183	2,242,303		510,400	511,261	...	...	...	...	...	...	...	...	...	...	4,823,583	2,753,564	
Sub-total	22,562,183	21,084,867		691,000	1,622,129	...	...	...	203,000	202,446	...	...	...	...	...	23,050,183	22,504,550	
Revenues netted against expenditures	(203,000)	(202,446)		...	...	...	...	...	(203,000)	(202,446)	...	...	...	...	...	...	...	...
Total Program—Budgetary	22,359,183	20,882,421		691,000	1,622,129	...	...	...	...	...	...	...	...	...	...	23,050,183	22,504,550	
Total Ministry—Budgetary																		
	315,815,074	312,422,946		9,442,846	10,373,975	1,175,717	1,175,717	1,175,717	...	...	...	...	...	...	...	326,433,637	323,972,638	

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	167,000	...	187,461	187,461	...	...	166,967
The Senate							
Grants							
...	...	20,461	187,461	187,461	...	...	...
Senators and their offices							
(\$) Pensions to retired senators							
Contributions							
...	289,600	(136,708)	152,892	152,892	...	...	342,224
Committees							
Contributions to parliamentary associations							
Program Summary by Business Line							
...	167,000	20,461	187,461	187,461	...	...	166,967
...	289,600	(136,708)	152,892	152,892	...	...	342,224
...	456,600	(116,247)	340,353	340,353	...	...	509,191
House of Commons							
Contributions							
...	753,900	81,464	835,364	835,364	...	...	712,400
...	753,900	...	835,364	835,364	...	...	712,400
...	1,210,500	(34,783)	1,175,717	1,175,717	...	...	1,221,591

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
House of Commons			
Budgetary (responsible revenues)			
Constituency			
Fees from rental of various rooms for non-Parliamentary functions	42,676	34,106	2,039
Proceeds from the disposal of surplus Crown assets	3,612	2,887	11,451
Transfers from Parliamentary restaurant	196,187	156,791	315,511
Other recoveries	1,161	927	299
Proceeds from recycled paper	4,918	3,851	...
Gymnasium membership fees	3,849	3,076	...
	252,303	201,638	329,300
Chamber			
Parliamentary associations' membership fees	...	...	3,350
Other recoveries	531	425	95,405
Fees from rental of various rooms for non-Parliamentary functions	20,120	16,080	39,151
Proceeds from the disposal of surplus Crown assets	901	720	2,663
Transfers from Parliamentary restaurant	48,940	39,112	73,375
Revenues from barber shop and hairdresser	...	...	1,984
Gymnasium membership fees	1,859	1,486	3,598
Proceeds from recycled paper	2,328	1,860	2,089
	74,679	59,683	221,615
Committee			
Parliamentary associations' membership fees	17,430	13,930	5,512
Other recoveries	21,136	16,891	155,585
Fees from rental of various rooms for non-Parliamentary functions	15,390	12,300	10,617
Proceeds from the disposal of surplus Crown assets	666	532	2,130
Transfers from Parliamentary restaurant	36,169	28,906	58,700
Revenues from barber shop and hairdresser	...	...	525
Caucus			
Parliamentary associations' membership fees	...	...	108
Other recoveries	403	323	3,066
Fees from rental of various rooms for non-Parliamentary functions	15,898	12,705	142
Proceeds from the disposal of surplus Crown assets	552	441	799
Transfers from Parliamentary restaurant	29,998	23,974	22,012
Proceeds from recycled paper	1,897	1,516	...
Gymnasium membership fees	1,515	1,211	...
	50,263	40,170	26,127
Institution			
Parliamentary associations' membership fees	...	...	1,837
Other recoveries	1,708	1,365	53,604
Fees from rental of various rooms for non-Parliamentary functions	64,713	51,718	66,548
Proceeds from the disposal of surplus Crown assets	10,049	8,031	9,587
Transfers from Parliamentary restaurant	545,793	436,192	264,149
Revenues from barber shop and hairdresser	...	...	3,326
Gymnasium membership fees	5,977	4,777	6,031
Proceeds from recycled paper	7,483	5,981	3,502
	635,723	508,064	408,584
Total Program—Budgetary	1,107,000	884,704	1,220,201
Library of Parliament			
Budgetary (responsible revenues)			
Information and documentation services	203,000	202,446	202,353
	203,000	202,446	202,353
Total Program—Budgetary	203,000	202,446	202,353
Total Ministry—Budgetary	1,310,000	1,087,150	1,422,554

Revenues

	Current year	Previous year
	\$	\$
The Senate		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	124,934	78,780
Adjustments to prior year's payables	76,094	4,775
	201,028	83,555
Service fees—		
Certified acts of Parliament	1,772	1,441
Proceeds from the disposal of surplus Crown assets	16,002	15,024
Miscellaneous non-tax revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	480	540
Total Program	219,282	100,560
House of Commons		
Tax revenues—		
Goods and services tax	...	8,539
Total tax revenues	...	8,539
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	473,936	117,343
Adjustments to prior year's payables	286,282	1,523,899
	760,218	1,641,242
Miscellaneous non-tax revenues	...	1,125
Total non-tax revenues	760,218	1,642,367
Total Program	760,218	1,650,906

	Current year	Previous year
	\$	\$
Library of Parliament		
Tax revenues—		
Goods and services tax	57,201	44,875
Total tax revenues	57,201	44,875
Non-tax revenues—		
Refunds of previous years' expenditures	14,951	739
Total non-tax revenues	14,951	739
Total Program	72,152	45,614
Ministry Summary		
Tax revenues—		
Goods and services tax	57,201	53,414
Total tax revenues	57,201	53,414
Non-tax revenues—		
Refunds of previous years' expenditures	976,197	1,725,536
Service fees	1,772	1,441
Proceeds from the disposal of surplus Crown assets	16,002	15,024
Miscellaneous non-tax revenues	480	1,665
Total non-tax revenues	994,451	1,743,666
Total Ministry	1,051,652	1,797,080

SECTION 19

1999-2000

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Centre for Management
Development

Canadian Intergovernmental Conference
Secretariat

Canadian Transportation Accident
Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

Millennium Bureau of Canada

National Round Table on the Environment
and the Economy

Public Service Staff Relations Board

Security Intelligence Review Committee

The Leadership Network

CONTENTS

	<i>Page</i>
Program objective and business line description	19.2
Ministry summary	19.7
Programs by business line	19.11
Transfer payments	19.13
Revenues	19.15

Department

Objective

The strategic objective of the Privy Council Office is to provide for the operation and support of the central decision-making mechanism of the Government.

Business Line Description

Office of the Prime Minister

The Prime Minister's Office business line provides advice, information and special services to support the Prime Minister as Head of Government and Chairman of Cabinet, including liaison with Ministers, issue management, government communications, planning and operations related to representation of Canada in the international community, and support for certain political responsibilities, including relations with Caucus. The business line also includes costs of operating the Official Residences of the Prime Minister. However, the National Capital Commission is responsible to furnish, maintain, heat and keep in repair the Prime Minister's Official Residences.

Ministers' offices

The Ministers' offices business line consists of: the Office of the Deputy Prime Minister who undertakes specific functions delegated by the Prime Minister, including serving as Acting Prime Minister in the Prime Minister's absence; the Office of the President of the Privy Council and Minister of Intergovernmental Affairs who is responsible for overseeing the management of federal-provincial relations; the Office of the Leader of the Government in the Senate who is responsible for the management of the government's legislative program in the Senate; and the Office of the Leader of the Government in the House of Commons who is responsible for the legislative program in the House of Commons. This business line provides for the administration of offices providing support

services, information and advice to those Ministers. An Executive Assistant is responsible for the management of each of the above offices.

In addition, this business line includes the salaries and motor car allowances for Secretaries of State who assist Cabinet Ministers in carrying out their responsibilities. The operating budgets for the offices of these Secretaries of State are included in the Estimates of the respective departments.

Privy Council Office

The Privy Council Office business line consists of the Plans and Consultation Branch, the Operations Branch, the Security and Intelligence Branch, the Deputy Clerk and Counsel Branch, the Management Priorities and Senior Personnel Secretariat, the Foreign and Defence Policy Secretariat, and the Intergovernmental Affairs Branch.

The overall responsibilities of the Privy Council Office may be summarized as follows:

- provision of support and advice to the Prime Minister in his constitutional role as Head of Government and Advisor to the Crown;
- coordination and provision of material related to the meetings of Cabinet and committees of Cabinet for use by the Prime Minister, the chairpersons of committees, and members of committees;
- liaison with departments and agencies of government on Cabinet matters and other issues of importance to the Prime Minister and the Government;
- provision of support and advice to the Prime Minister respecting his prerogatives and responsibilities for the organization of the Government of Canada and for making recommendations to the Governor in Council on senior appointments; and
- provision of advice to the Prime Minister on national security and foreign intelligence matters.

The Privy Council Office is also responsible for supporting the Prime Minister and the Minister of Intergovernmental Affairs concerning the federal-provincial aspects of federal government policies. The Privy Council Office also supports the Leader of the Government in the House of Commons and the Leader of the Government in the Senate in the coordination and management of the government's parliamentary program and in the provision of policy advice on Parliamentary and electoral matters. In particular, it undertakes the following:

- formulates appropriate longer term policy relating to federal-provincial affairs and constitutional development;
 - ensures that a federal-provincial perspective is brought to bear in the development of federal policies and programs, and provides information and analyses relating to emerging intergovernmental issues which require policy development;
 - promotes and facilitates federal-provincial cooperation and consultation, and oversees federal activities pursuant to commitments and undertakings by First Ministers;
 - provides administrative support and coordinates preparations for First Ministers' Conferences and meetings as well as for the Prime Minister's bilateral and multilateral meetings with his provincial counterparts; and
 - provided advice on aboriginal affairs and maintains effective relations with representatives of Aboriginal peoples, provincial and territorial governments and federal departments with respect to aboriginal issues, including aboriginal constitutional matters.
- The Privy Council Office also supports the Minister designated as the Federal Interlocutor for Métis and Non-Status Indians.

debate and dialogue on options for their resolution in an "action research" network learning mode and provides a forum for discussions to better understand and generate visions of a renewed Public Service.

Strengthen corporate leadership capacity through learning

Designs world-class learning opportunities that support the priorities of the Clerk; value service to Canadians in delivery and policy making; utilize modern leadership and management techniques; and value the creation of partnerships in public, private and voluntary sectors. These learning opportunities are designed to help Public Service executives develop the leadership skills to improve service to Canadians and implement renewal both at a personal and systemic level, both horizontally across the Public Service and vertically in departments. Supports continuous learning through networks, coaching and mentoring and offers a forum for exploring new ideas and learning from others to solve corporate cross-cutting issues.

Support leaders of change and transformation

Provides support for corporate change agendas through customized design of executive development programming. Transfers learning experiences to assist executives in improving teamwork to implement corporate change agendas.

Program support

Provides leadership and support for the strategic directions of CCMD. Provides efficient and effective management and administrative services including finance, administration, information technology and management, communications and evaluation, all in support of program delivery and future directions.

As well, the business line provides certain administrative services to commissions of inquiry and task forces.

Corporate services are provided by the following divisions: Office of the Assistant Deputy Minister (Corporate services), financial services, administration, informatics and technical services, information services, access to information and privacy office, executive correspondence services and human resources services.

Canadian Centre for Management Development

Objective

To assist managers in developing the conceptual, analytical, decision-making, problem-solving and implementation skills critical to meeting the current and future management challenges in the federal government, including responding to the changes in the social, cultural, racial and linguistic character of Canadian society; to assist managers in understanding the policies, operation, organization, dynamics and traditions of the federal government; and in managing government programs, services and personnel, efficiently and effectively, in a context of employment equity; to broaden the knowledge base related to the theory and practice of public sector management; and to further exchanges between senior private and public sector officials and academics on management issues.

Business Line Description

Contribute to building a management agenda for the public service of the future

In partnership with other central agencies, provides a corporate research program that identifies critical management issues and brings together key Public Service leaders, academics and leading thinkers to discuss,

While the above functions are expected to remain stable throughout the current time frame, the priorities of the Privy Council Office can be altered dramatically and unpredictably as a consequence of changes by the Government to its established priorities, policies or direction, either in response to external pressures or by decisions to pursue different policy objectives.

Commissions of inquiry and task forces

The Commissions of inquiry and task forces business line consists of funding, as required, for commissions of inquiry, task forces and other persons or bodies appointed to make recommendations on specific issues.

Due to their independent nature and for administrative purposes, commissions of inquiry established under the *Inquiries Act* appear under the Privy Council program.

Corporate services

The Corporate services business line within the Privy Council program is responsible for providing regular ongoing administrative services and, as well, specialized services not found in other government departments. These common services are provided to the Prime Minister's Office, the President of the Privy Council and Minister of Intergovernmental Affairs and other Ministers' Offices within the program, as well as the Privy Council Office. They include financial, administrative, information management, informatics, technical, translation and human resource services as well as responses to requests for access to information under the Access to Information and Privacy Acts.

Specialized services include the costs of operating the Prime Minister's switchboard, a correspondence unit responsible for the handling of all non-political, non-personal mail addressed to the Prime Minister and when required, to other Ministers in his portfolio, and technical tour support to the Prime Minister's Office.

Canadian Intergovernmental Conference Secretariat

Objective

Excelling in the planning, conduct, and the serving of intergovernmental conferences at the most senior levels, with the objective of relieving client departments in virtually all sectors of government activity of the numerous technical and administrative tasks associated with the planning and conduct of such conferences, thereby enabling them to concentrate on the substantive issues.

Business Line Description

Canadian Intergovernmental Conference Secretariat

The Canadian Intergovernmental Conference Secretariat is a small, one program, one-business line agency that provides administrative services for the planning and conduct of senior level intergovernmental conferences that it is requested to serve in virtually every sector of government activity.

Canadian Transportation Accident Investigation and Safety Board

Objective

To advance transportation safety.

Business Line Description

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or commodity pipeline in the federally-regulated elements of Canada's air transportation, marine, rail, and commodity

pipeline systems for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objective

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the provisions of the Constitution Acts; for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions (ten provincial and one territorial) in accordance with the *Electoral Boundaries Readjustment Act*.

Business Line Description

Elections

- *Canada Elections Act* – Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.

- *Electoral Boundaries Readjustment Act* – Provision to the 11 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each of the provinces. Provision of the necessary statistics, maps and other documentation to the 11 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 11 commissions for payment out of the Consolidated Revenue Fund.

- *Referendum Act* – Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Administration

Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payments of all administrative and statutory accounts.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the *Official Languages Act*.

Business Line Description

Complaints and investigations

Carries out investigations and special studies and makes recommendations on corrective actions to ensure full compliance with the *Official Languages Act*.

Information, research and analysis

Defines the strategic orientations for the Office of the Commissioner of Official Languages by conducting research and analysis projects into linguistic issues. Ensures liaison with the various governmental organizations and associations working in the linguistic area and informs parliamentarians and the public at large on the Act and on the role of the Commissioner.

Corporate services

Provides leadership to the Office of the Commissioner and supports it in program delivery to enable the organization to fulfill its mandate completely and meet its responsibilities.

Millennium Bureau of Canada

Objective

To assist in building partnerships among governments, communities and citizens to mark the Millennium.

Business Line Description

Millennium initiatives

To encourage Canadians to engage in initiatives which celebrate our achievements, explore our heritage and build our future, by promoting local, national and international partnerships and by contributing to programs and projects which endeavor to have a lasting impact into the next Millennium.

National Round Table on the Environment and the Economy

Objective

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Business Line Description

The provision of objective views and information regarding the state of the debate on the environment and the economy

The NRTEE is a multistakeholder body comprised of a Chair and a maximum of 24 members who are opinion leaders from a variety of regions and sectors of Canadian society including business, labour, academia, environmental organizations and First Nations. The NRTEE actively promotes a round table and multistakeholder approach to analysing sustainable development issues and acts as a forum in which all points of view can be freely expressed and debated. The NRTEE members and stakeholders involved in its programs strive to define the relationship between the environment and the economy, to determine where consensus exists on resolving particular issues, and to identify any barriers that prevent consensus. This information is consolidated, assessed and communicated to stakeholders, relevant decision makers, and the media.

Within the NRTEE business line, activities are organized according to a number of program areas. Each potential program area is scoped and defined, and a task force assigned to oversee the associated activities. Emerging issues are continually explored, and if determined to be a priority, are established as new program areas as funds become available.

Public Service Staff Relations Board

Objective

The creation of jurisprudence through the decisions of the Board and the implementation of a set of integrated procedures which enable the employers, the bargaining agents and the employees they represent and others who have entitlements, to exercise their rights under the Act.

Business Line Description

Public Service Staff Relations

The Public Service Staff Relations Board provides the necessary framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

The Board renders reasoned decisions in a timely manner and provides assistance to the parties thereby contributing to the following goals:

- fostering harmonious labour relations in the work place;
- minimising the possibility of labour unrest which could result in disruption in the implementation of government programs.

Security Intelligence Review Committee

Objective

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by Ministers related to security clearances and the national security of Canada.

Business Line Description

Security Intelligence Review Committee

The Security Intelligence Review Committee (SIRC) has two different and distinct service lines: to provide external review of the Canadian Security Intelligence Service (CSIS); and to examine complaints by individuals or reports from Ministers concerning security clearances, immigration, citizenship, and other matters involving CSIS investigations.

The Leadership Network

Objective

To promote, develop and support networks of leaders throughout the Public Service of Canada and to assist them in the ongoing challenge of La Relève.

Business Line Description

The Leadership Network

The Leadership Network business line encompasses activities in support of network development, La Relève and management of the ADM community. The activities consist of career counseling and advisory services for the ADM community, assistance to federal entities in implementing La Relève by providing leadership, guidance and support. The business line also includes the promotion for the emergence of new networks aimed at enhancing the process of dialogue between leaders and strengthening the ability to disseminate corporate information to leaders.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$		\$	\$	\$
Department							
...	73,154,000	...	...	1	79,491,883	1,711,956	...
...	...	6,098,824	...	1a	...	...	74,364,925
...	...	650,540	...	1b	75,141	...	...
...	...	...	100,000		50,716	...	74,015
...	...	...	1,200,475		...	...	...
...	73,154,000	6,749,364	1,300,475		50,716	...	49,978
...	73,340	...	1,801	(S)	50,716	...	49,978
...	49,540	...	1,176	(S)	...	...	...
...	49,540	...	1,176	(S)	23,004	...	22,663
...	22,440	...	564	(S)	9,519,000	...	8,470,000
...	8,254,000	...	1,265,000	(S)	24,242	...	25,000
24,242	...	...	8,813	(S)	...	...	...
24,242	81,602,860	6,749,364	2,579,005		89,234,702	1,711,956	83,056,559
Total Department—Budgetary							
Canadian Centre for Management Development							
...	9,725,000	...	...	S	11,097,679	287,097	...
...	...	932,565	...	5a	5,392,130	...	4,473,686
...	...	...	173,226		1,294,000	...	1,203,000
...	...	...	370,000		16,004	...	...
...	...	...	183,985		...	...	...
...	9,725,000	932,565	727,211		...	...	...
...	3,095,000	...	2,297,130	(S)	...	...	...
...	1,122,000	...	172,000	(S)	...	...	...
15,350	...	...	6,527	(S)	...	5,873	...
15,350	13,942,000	932,565	3,202,868		17,799,813	287,097	15,269,896
Total Program—Budgetary							

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
Canadian Intergovernmental Conference							
Secretariat							
...	2,793,000	...	...	10	...	...	...
...	...	478,049	...	10a	...	...	...
...	...	200,000	...	10b	...	...	...
...	...	...	11,000		...	...	...
...	...	...	84,747		...	...	...
...	2,793,000	678,049	95,747		...	...	...
...	296,000	...	45,000	(S)	3,406,983	159,813	3,522,137
...	...	...	...	(S)	341,000	...	307,000
...	...	...	93		93	...	4,267
...	3,089,000	678,049	140,840		3,748,076	159,813	3,833,404
Canadian Transportation Accident Investigation and Safety Board							
...	20,294,000	...	...	15	...	...	...
...	...	15,371,850	...	15a	...	...	...
...	...	...	100,000		...	...	...
...	...	...	1,166,314		...	...	...
...	20,294,000	15,371,850	1,266,314		...	...	...
...	2,986,000	...	458,000	(S)	35,671,405	1,260,759	54,079,669
...	...	...	...	(S)	3,444,000	...	3,243,000
11,909	...	...	32,194		12,335	6,768	17,322
11,909	23,280,000	15,371,850	1,756,508		39,127,740	1,267,527	57,339,991
Chief Electoral Officer							
...	2,787,000	...	...	20	...	...	...
...	...	...	379,949		...	...	...
...	2,787,000	...	379,949		2,831,893	335,056	2,588,705
...	162,300	...	16,565	(S)	178,865	...	182,384
...	...	...	...	(S)	...	...	...
...	31,800,000	2,400,000	(813,635)		33,386,365	...	28,641,571
...	551,000	...	84,000	(S)	635,000	...	573,000

45	...	...	1,009	1,054	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,009	...	45	3,438
45	35,300,300	2,400,000	(332,112)	37,368,233		Total Program—Budgetary	37,033,132	335,056	45	31,989,098
...	...	...	...	...		Commissioner of Official Languages				
...	9,474,000	...	...	9,474,000	25	Program expenditures				
...	...	445,600	...	445,600	25a	Program expenditures				
...	...	...	334,997	334,997		Transfer from TB Vote 15 ⁽¹⁾				
...	9,474,000	445,600	334,997	10,254,597		Total—Vote 25	9,924,109	330,488	...	9,502,413
...	1,328,000	...	203,000	1,531,000	(S)	Contributions to employee benefit plans	1,531,000	...	...	1,448,000
...	...	...	4,071	4,071	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,071	...	...	297
...	10,802,000	445,600	542,068	11,789,668		Total Program—Budgetary	11,459,180	330,488	...	10,950,710
...	...	...	...	...		Millennium Bureau of Canada				
...	4,480,000	...	...	4,480,000	30	Operating expenditures				
...	...	1	...	1	30a	Transfer of \$4,974,999 from Privy Council Vote 35				
...	...	1	...	1	30b	Transfer of \$2,919,999 from Privy Council Vote 35				
...	...	...	7,894,998	7,894,998		Transfer from: Vote 35				
...	...	...	20,000	20,000		TB Vote 15 ⁽¹⁾				
...	4,480,000	2	7,914,998	12,395,000		Total—Vote 30	12,115,414	279,586	...	5,293,194
...	77,000,000	...	...	77,000,000	35	Contributions				
...	...	...	(7,894,998)	(7,894,998)		Transfer to Vote 30				
...	77,000,000	...	(7,894,998)	69,105,002		Total—Vote 35	33,727,201	35,377,801	...	12,666,293
...	520,000	...	80,000	600,000	(S)	Contributions to employee benefit plans	600,000	...	...	...
...	82,000,000	2	100,000	82,100,002		Total Program—Budgetary	46,442,615	35,657,387	...	17,959,487
...	...	...	...	...		National Round Table on the Environment and the Economy				
...	3,057,000	...	...	3,057,000	40	Program expenditures				
...	...	98,600	...	98,600	40b	Program expenditures				
...	...	...	5,000	5,000		Transfer from: TB Vote 10 ⁽¹⁾				
...	...	...	52,138	52,138		TB Vote 15 ⁽¹⁾				
...	3,057,000	98,600	57,138	3,212,738		Total—Vote 40	3,034,396	178,342	...	3,053,182
...	20,000	...	(1,044)	18,956	(S)	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	18,956	...	...	16,035
...	231,000	...	35,000	266,000	(S)	Contributions to employee benefit plans	266,000	...	...	237,000
...	...	...	369	369	(S)	Spending of proceeds from the disposal of surplus Crown assets	369	...	...	291
...	3,308,000	98,600	91,463	3,498,063		Total Program—Budgetary	3,319,721	178,342	...	3,306,508

Ministry Summary—Concluded

Available from previous years	Source of authorities			Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	As shown in	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
Public Service Staff Relations Board										
...	4,993,000	...	...	...	4,993,000	45	...	...	...	...
...	...	...	...	114,633	114,633		...	...	...	...
...	4,993,000	...	...	114,633	5,107,633	(S)	4,752,625	355,008	...	4,876,849
...	668,000	...	...	102,000	770,000	(S)	770,000	...	...	716,000
457	...	...	...	719	1,176		...	457	719	...
457	5,661,000	...	...	217,352	5,878,809		5,522,625	355,465	719	5,592,849
Security Intelligence Review Committee										
...	1,263,000	...	...	...	1,263,000	50	...	...	...	...
...	...	500,800	...	...	500,800	50b	...	...	...	...
...	...	...	...	(7,916)	(7,916)		...	...	...	...
...	...	...	...	16,000	16,000		...	...	...	...
...	1,263,000	500,800	...	8,084	1,771,884	(S)	1,663,493	108,391	...	1,371,766
...	146,000	...	...	...	146,000		146,000	...	...	150,000
...	1,409,000	500,800	...	8,084	1,917,884		1,809,493	108,391	...	1,521,766
The Leadership Network										
...	10,280,000	...	...	...	10,280,000	55	...	...	...	...
...	...	385,750	...	...	385,750	55a	...	...	...	...
...	...	...	...	50,500	50,500		...	...	...	...
...	10,280,000	385,750	...	50,500	10,716,250	(S)	8,194,885	2,521,365	...	6,562,648
...	508,000	...	...	78,000	586,000		586,000	...	...	...
...	10,788,000	385,750	...	128,500	11,302,250		8,780,885	2,521,365	...	6,562,648
52,003	271,182,160	27,562,580	...	8,434,576	307,231,319		264,277,982	42,912,887	40,450	237,382,916

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total		Authorities used in the current year	Total		Authorities used in the current year	Total		Authorities used in the current year	Total		Authorities used in the current year	Total		Authorities used in the current year	Total		Authorities used in the current year
	authorities available for use	\$		authorities available for use	\$		authorities available for use	\$		authorities available for use	\$		authorities available for use	\$		authorities available for use	\$	
Department																		
Office of the Prime Minister	6,900,444	6,410,170	...	1,233	...	...	...	...	...	...	...	...	...	...	...	6,900,444	6,411,403	...
Ministers' offices	8,346,590	6,965,039	...	27,612	...	...	...	...	...	...	...	...	...	...	...	8,346,590	6,992,651	...
Privy Council Office	36,514,905	35,058,535	...	212,166	...	5,092,000	4,027,581	...	...	...	...	...	...	...	...	41,606,905	39,298,282	...
Commissions of inquiry and task forces	5,231,240	4,415,651	...	120,375	...	...	...	...	...	...	...	...	...	...	...	5,231,240	4,536,026	...
Corporate services	27,030,292	27,756,464	1,840,000	4,239,876	...	...	...	...	...	...	...	...	...	...	...	28,870,292	31,996,340	...
Total Department—Budgetary	84,023,471	80,605,859	1,840,000	4,601,262	5,092,581	4,027,581	...	...	...	...	...	...	...	...	...	90,955,471	89,234,702	...
Canadian Centre for Management Development																		
Contribute to building a management agenda for the public service of the future	1,180,090	1,001,352	...	...	...	175,000	...	...	...	...	...	...	...	...	...	1,355,090	1,176,352	...
Strengthen corporate leadership capacity through learning	6,725,513	4,405,556	...	10,554	...	...	...	...	...	...	...	...	...	...	...	6,725,513	4,416,110	...
Support leaders of change and transformation	4,177,987	4,938,226	...	12,916	...	...	...	...	...	...	...	...	...	...	...	4,177,987	4,951,142	...
Program support	5,834,193	6,113,503	...	1,142,906	...	...	...	...	...	...	...	...	...	...	...	5,834,193	7,256,209	...
Total Program—Budgetary	17,917,783	16,458,437	...	1,166,376	175,000	175,000	...	...	...	...	...	...	...	...	...	18,092,783	17,799,813	...
Canadian Intergovernmental Conference Secretariat—Budgetary	3,803,710	3,643,897	104,179	104,179	...	...	...	...	...	...	...	...	...	...	...	3,907,889	3,748,076	...
Canadian Transportation Accident Investigation and Safety Board																		
Advancement of transportation safety	39,748,267	37,920,623	672,000	1,207,117	...	...	...	...	...	...	...	...	...	...	...	40,420,267	39,127,740	...
Total Program—Budgetary	39,748,267	37,920,623	672,000	1,207,117	...	...	...	...	...	...	...	...	...	...	...	40,420,267	39,127,740	...
Chief Electoral Officer																		
Elections Administration	31,754,583	31,274,024	1,838,923	1,838,923	...	274,427	...	...	...	...	...	...	...	...	...	33,867,933	33,387,374	...
	3,500,300	3,645,758	...	...	...	...	...	...	...	...	...	...	...	...	...	3,500,300	3,645,758	...
Total Program—Budgetary	35,254,883	34,919,782	1,838,923	1,838,923	...	274,427	...	...	...	...	...	...	...	...	...	37,368,233	37,033,132	...

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Commissioner of Official Languages												
Complaints and investigations	4,944,487	4,869,240	...	...	...	...	...	...	...	...	4,944,487	4,869,240
Information, research and analysis	1,676,517	1,632,676	...	...	...	...	...	...	...	...	1,676,517	1,632,676
Corporate services	5,070,664	4,859,667	98,000	97,597	...	...	...	...	...	...	5,168,664	4,957,264
Total Program—Budgetary	11,691,668	11,361,583	98,000	97,597	...	...	...	...	...	...	11,789,668	11,459,180
Millennium Bureau of Canada												
Millennium initiatives	12,995,000	12,715,414	...	...	69,105,002	33,727,201	...	...	...	...	82,100,002	46,442,615
Total Program—Budgetary	12,995,000	12,715,414	...	...	69,105,002	33,727,201	...	...	...	...	82,100,002	46,442,615
National Round Table on the Environment and the Economy												
The provision of objective views and information regarding the state of the debate on the environment and the economy	3,498,063	3,319,721	...	...	...	...	...	...	...	...	3,498,063	3,319,721
Total Program—Budgetary	3,498,063	3,319,721	...	...	...	...	...	...	...	...	3,498,063	3,319,721
Public Service Staff Relations Board—												
Budgetary	5,878,809	5,522,625	...	...	...	...	...	...	...	...	5,878,809	5,522,625
Security Intelligence Review Committee—												
Budgetary	1,917,884	1,636,478	...	173,015	...	...	...	...	...	...	1,917,884	1,809,493
The Leadership Network—												
Budgetary	11,302,250	8,469,112	...	311,773	...	...	...	...	...	...	11,302,250	8,780,885
Total Ministry—												
Budgetary	228,031,788	216,573,531	4,553,102	9,500,242	74,646,429	38,204,209	...	...	...	...	307,231,319	264,277,982

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates			Variance			
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants								
...	48,000	...	...	48,000	48,000	...	...	48,000
Institute of Intergovernmental Affairs, Queen's University								
Contributions								
Privy Council Office								
...	500,000	...	...	500,000	500,000	...	...	500,000
...	1,894,000	...	...	1,894,000	1,710,981	183,019	...	1,896,184
...	1,000,000	...	...	1,000,000	875,000	125,000	...	...
...	700,000	...	...	700,000	47,000	653,000	...	...
...	...	950,000	...	950,000	846,600	103,400	...	1,605,200
...	4,094,000	950,000	...	5,044,000	3,979,581	1,064,419	...	4,001,384
...	4,142,000	950,000	...	5,092,000	4,027,581	1,064,419	...	4,049,384
Canadian Centre for Management Development								
Contributions								
...	175,000	...	...	175,000	175,000	...	...	175,000
...	175,000	...	...	175,000	175,000	...	...	175,000
Chief Electoral Officer								
Other transfer payments								
...	...	236,000	38,427	274,427	274,427	...	...	(34,429)
...	...	236,000	38,427	274,427	274,427	...	...	(34,429)

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	77,000,000	...	(7,894,998)	69,105,002	33,727,201	35,377,801	...	12,666,293
...	77,000,000	...	(7,894,998)	69,105,002	33,727,201	35,377,801	...	12,666,293
...	81,317,000	1,186,000	(7,856,571)	74,646,429	38,204,209	36,442,220	...	16,856,248

(S) Statutory transfer payment.

Revenues

Department	Current year		Previous year	
	\$		\$	
Canadian Centre for Management Development				
Tax revenues—				
Goods and services tax	38,520	51,642		
Total tax revenues	38,520	51,642		
Non-tax revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	569,624	297,960		
Sundries	277,398	184,716		
	847,022	482,676		
Proceeds from the disposal of surplus Crown assets	8,813	24,242		
Miscellaneous non-tax revenues—				
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	1,680	1,206		
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	3,350	1,252		
Sundries	14,957	29,180		
	19,987	31,638		
Total non-tax revenues	875,822	538,556		
Total Department	914,342	590,198		
Canadian Intergovernmental Conference Secretariat				
Tax revenues—				
Goods and services tax	...	1,391		
Total tax revenues	...	1,391		
Non-tax revenues—				
Refunds of previous year's expenditures	25,478	4,685		
Proceeds from the disposal of surplus Crown assets	6,527	15,350		
Miscellaneous non-tax revenues—				
Section 29.1 of the <i>Financial Administration Act</i> —	5,392,130	4,473,686		
Course fees and other related revenues	3,359	...		
Miscellaneous	5,395,489	4,473,686		
	5,427,494	4,493,721		
Total non-tax revenues	5,427,494	4,493,721		
Total Program	5,427,494	4,495,112		
Canadian Transportation Accident Investigation and Safety Board				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	23,735	10,187		
Adjustments to prior year's payables	68,557	12,029		
	92,292	22,216		
Proceeds from the disposal of surplus Crown assets	32,194	15,211		
Miscellaneous non-tax revenues	7,987	1,112		
Total Program	132,473	38,539		
Chief Electoral Officer				
Tax revenues—				
Goods and services tax	2,343	2,792		
Total tax revenues	2,343	2,792		
Non-tax revenues—				
Proceeds from sales	23,148	36,431		
Proceeds from the disposal of surplus Crown assets	1,009	672		

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Miscellaneous non-tax revenues—			Public Service Staff Relations Board		
Forfeiture election deposits	(216)	53,200	Non-tax revenues—		
Gain on foreign currency transactions	...	7	Refunds of previous years' expenditures—		
Miscellaneous	2,555	1,136	Refunds of salaries	3,264	32,935
			Proceeds from the disposal of surplus Crown assets	719	457
Total non-tax revenues	26,496	91,446	Miscellaneous non-tax revenues—		
Total Program	28,839	94,238	Access to Information	2,813	(2,660)
Commissioner of Official Languages			Total Program	6,796	30,732
Non-tax revenues—			Security Intelligence Review Committee		
Refunds of previous years' expenditures	21,591	7	Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	4,071	297	Refunds of previous years' expenditures—		
Total Program	25,662	304	Sundries	1,984	...
Millennium Bureau of Canada			Miscellaneous non-tax revenues—		
Non-tax revenues—			Refunds of previous years' expenditures	...	32
Refunds of previous years' expenditures—			Revenues pursuant to the <i>Access to Information Act</i> and		
Adjustments to prior year's payables	112,317	...	<i>Privacy Act</i>	30	50
Total Program	112,317	...		30	82
National Round Table on the Environment and the Economy			Total Program	2,014	82
Tax revenues—			The Leadership Network		
Goods and services tax	573	11,203	Non-tax revenues—		
Total tax revenues	573	11,203	Refunds of previous years' expenditures—		
Non-tax revenues—			Adjustments to prior year's payables	643	...
Refunds of previous years' expenditures—			Sundries	28,071	...
Refunds of previous years' expenditures	...	114		28,714	...
Adjustments to prior year's payables	...	200	Miscellaneous non-tax revenues—		
	...	314	Revenues pursuant to the <i>Access to Information Act</i> and		
Proceeds from the disposal of surplus Crown assets	369	291	<i>Privacy Act</i>	20	...
Miscellaneous non-tax revenues—			Sundries	485	...
Section 29.1 of the <i>Financial Administration Act</i> —				505	...
Proceeds from the sale of publications	18,956	16,035	Total Program	29,219	...
Total non-tax revenues	19,325	16,640			
Total Program	19,898	27,843			

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	41,436	67,028
Total tax revenues	41,436	67,028
Non-tax revenues—		
Refunds of previous years' expenditures	1,166,749	566,681
Proceeds from sales	23,148	36,431
Proceeds from the disposal of surplus Crown assets	53,795	59,995
Miscellaneous non-tax revenues	6,436,993	5,527,946
Total non-tax revenues	7,780,685	6,191,053
Total Ministry	7,822,121	6,258,081

SECTION 20

1999-2000

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

Department

Canada Information Office

Canada Mortgage and Housing Corporation

Canada Post Corporation

Royal Canadian Mint

CONTENTS

	<i>Page</i>
Program objective and business line description	20.2
Ministry summary	20.5
Programs by business line	20.9
Transfer payments	20.11
Details of spendable amounts	20.12
Revenues	20.12

Department

Government Services Program

Objective

To provide the best value for taxpayers' dollars in common and central services delivered to departments, agencies and other clients with due regard for the important government values of prudence, probity and transparency.

Business Line Description

Real property services

Real property services (RPS) business line activities center on two principal functions: real property stewardship and real property services. Using a net-voted appropriation, RPS provides leadership and stewardship as custodian of federal office and common-use facilities as well as various engineering works (e.g., bridges and dams). Related to this activity, RPS provides productive work environments for some 160,000 federal public servants (100 departments and agencies) and manages an inventory of some 6.0 million square meters of space at an annual net appropriation of \$1.3 billion. Included in this inventory are national treasures such as the Parliamentary Precinct and heritage assets across Canada. The custodian function also encompasses the administration, on behalf of the federal government, of Payments-in-Lieu of Taxes and the Real Property Disposition Revolving Fund, which facilitates the disposal of properties surplus to the needs of the Government.

The RPS business line also provides expert and value-added professional and technical real property services (including architectural and engineering, real estate, and property and facilities management) to other departments and agencies. These services are provided on a fully optional basis and are charged at comparable

market-based rates and managed through the RPS Revolving Fund.

Supply operations service

The Supply component provides common services for acquiring goods and services on behalf of the federal government. It manages the supply process by assisting client departments with requirements definition, undertaking bid solicitation, evaluation and selection, and contract negotiation and administration. It also provides auxiliary services such as market research to identify what products are available from suppliers; product planning; method-of-supply studies; maintenance of statistical data base and reporting capability; policy framework; review and promulgation; and the technological infrastructure to support the electronic procurement function. In addition, Supply encompasses responsibility for all procurement-related aspects of Major Crown Projects.

Supply also includes certain specialized activities: marine inspection and technical services; cost analysis support; management of Crown-owned production assets; industrial security and personal security screening services for PWGSC and industry; development and maintenance of consensus standards and conformity assessment services; management of seized property (assets seized as a result of being obtained from the proceeds of crime); central freight, travel management, and household goods removal services; and, transportation advisory services.

The Crown assets distribution (CAD) component provides disposal services for all federal government departments and agencies. Disposal methods include sale, transfer, trade-in, donation, lease, loan and destruction. Client departments receive 100% of the net proceeds from the sale of surplus assets (gross proceeds less direct selling expenses and commissions), with the exception of seized assets.

Receiver General

The Receiver General business line is responsible for the receipt, transfer, holding, disbursement, reconciliation and monitoring of public money on behalf of the Government of Canada. The business line issues Receiver General payments, redeems and validates these instruments and employment insurance warrants. It maintains the Accounts of Canada and provides interim reports, produces the *Public Accounts of Canada* and maintains the central accounting system. As a derivative of the above business line, the Receiver General provides related financial services to departments and agencies.

Public service compensation

Public service compensation administers government payroll and pension processes, including the development and maintenance of computer systems and a national service office infrastructure, in order to allow departments to administer pay and benefits in accordance with the collective agreements and compensation policies established by Treasury Board and for the purpose of the administration of the *Public Service Superannuation Act* (PSSA). It also provides specialized pension services to National Defence and the Royal Canadian Mounted Police (RCMP) for the administration of their plans.

Information management/Information technology (IM/IT)—Common services

The IM/IT Common services business line manages the delivery of common IM/IT and electronic commerce infrastructure enabling federal departments and agencies to engage in electronic service delivery. It also provides leadership in supporting government initiatives to solve fundamental IM/IT issues, such as the Year 2000 business continuity imperative. The IM/IT common services business line offers the following types of common services:

- Electronic service delivery, which provides Electronic commerce (EC) capabilities and integrated IM/IT solutions to transform traditional program delivery to client-centric electronic service delivery;
- Telecommunications, which provides basic transmission services enabling the transfer of government information;
- Computing, which provides a unified and interoperable workstation and computing environment integrating applications, information and computing tools;
- Applications management, which provides and integrates services for common support applications and government-wide services.

Consulting and Audit Canada

Consulting and Audit Canada (CAC) is a special operating agency that provides, on an optional fee-for-service basis, consulting and audit services to federal departments and agencies across Canada. Services may also be made available to foreign governments and international organizations. Clients are assisted in providing better service through improvements to public sector management, operations and administration, while meeting the priorities and needs of Government. CAC stresses excellence in client service and the sharing of public sector expertise. Audit and related services are provided on request and include management-oriented special projects, assurance reviews, internal audit support, and EDP and information systems audits as well as cost, contribution and regulatory audit services. Consulting services are also available on request. These include program evaluation and operational review, organization and program management, project management, information management, shared systems support, economic and regulatory services, environmental management, conflict management and organizational development services, financial

management, innovative management and service delivery, and international services.

Translation Bureau

The Translation Bureau was established as a special operating agency in April 1995. The Bureau's translation services (official languages and over 100 other languages) to other federal government departments and agencies are optional and are provided on a cost-recovery basis. It receives vote funding for providing translation and interpretation services to Parliament and for supplying other government departments and agencies with standardized terminology and certain conference interpretation services. The Bureau maintains the mandate to standardize the use of terminology in the federal public service.

Communications coordination services

The Communications coordination services (CCS) business line's services include advertising and public opinion research coordination, value-added communications-procurement services, publications management, Crown copyright administration, publishing the Canada Gazette, the Depository services program (DSP), media monitoring, Reference Canada, 1-800 call centre services, the Canada primary Internet site, Publiservice, and related web site development. These services are core services to Government. They fulfill a public policy need and/or they provide shared common services to all government communicators, and serve individual client departments (e.g., procurement services) and the broader communications objectives of the Government of Canada (e.g., Reference Canada and the Depository services program).

Operational support

Operational support consists of two service lines: Information management/Information technology—Departmental operations and Corporate management.

- The Information management/Information technology (IM/IT)—Departmental operations service line includes providing information management and information technology (IM/IT) support to PWGSC operations and its business lines.

- The Corporate management service line includes providing support to the offices of the Minister and the Deputy Minister, providing corporate services on a national basis related to finance, communications, audit and review, human resources, materiel management, security, contracts claims resolution, corporate policy and planning, corporate secretary function and legal services.

Crown Corporations Program

Objective

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

Business Line Description

Old Port of Montreal Corporation Inc.

To develop and maintain the development of the Old Port of Montreal lands by putting into place infrastructure, equipment and services.

Queens Quay West Land Corporation

To function as a realty management and disposal company for the Harbourfront precinct in Toronto.

Canada Information Office**Objective**

The Canada Information Office will reinforce among Canadians the sense of belonging to a modern, dynamic country and will emphasize the role of the Government of Canada and the renewal of the federation.

Business Line Description*Canada Information Office*

The Canada Information Office:

- makes available accurate information about Canada, its people and its accomplishments and ensures Canadians recognize the role of the Government of Canada, its activities, programs and services in achieving national goals and in serving Canadians;

- assists Canadians who wish to contribute to Canadian identity and to building a better Canada, through partnerships and liaison with groups and individuals.

- provides advice and support to the Chair of the Cabinet Committee on Communications.

Canada Mortgage and Housing Corporation**Objective**

To promote housing affordability and choice, ensure access to and competition and efficiency in housing finance, and protect the availability of adequate housing funding at low cost; to plan, research, and provide services and information, in areas of housing finance, affordability and choice, living environments and community planning; to promote and develop the export of Canadian expertise in housing research, services and products, and to support and participate in development and investigation of such expertise outside

Canada; and to contribute to the overall well being of the housing sector.

Canada Post Corporation**Objective**

The objective of the Corporation is to establish and operate a postal service.

Royal Canadian Mint**Objective**

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in						Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use						
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	1,520,010,000	...	...	1,520,010,000	1	Government Services Program				
...	...	123,138,676	...	123,138,676	1a	Operating expenditures				
...	...	20,968,227	...	20,968,227	1b	Transfer of \$3,870,000 from Public Works and Government Services Vote 5				
...	...	...	3,870,000	3,870,000		Operating expenditures				
...	...	...	3,135,531	3,135,531		Transfer from: Vote 5				
...	...	...	26,488,292	26,488,292		TB Vote 10 ⁽¹⁾				
...	...	...	...	...		TB Vote 15 ⁽¹⁾				
...	1,520,010,000	144,106,903	33,493,823	1,697,610,726		Total—Vote 1	1,518,546,066	179,064,660	...	1,561,716,601
...	314,672,000	...	...	314,672,000	5	Capital expenditures				
...	...	66,974,000	...	66,974,000	5b	Capital expenditures				
...	...	...	(3,870,000)	(3,870,000)		Transfer to Vote 1				
...	314,672,000	66,974,000	(3,870,000)	377,776,000		Total—Vote 5	272,806,348	104,969,652	...	265,004,101
...	...	...	...	...	6b	Government Telecommunications and Informatics Services				
...	...	1	...	1		Revolving Fund—To decrease, pursuant to section 12 of the <i>Revolving Funds Act</i> , the amount by which the aggregate of expenditures made for the purposes of the Revolving Fund may exceed the revenues, from \$64,000,000, authorized pursuant to section 5.2 of the <i>Revolving Funds Act</i> , to \$45,000,000	...	1	...	...
...	48,900	...	1,816	50,716	(S)	Minister of Public Works and Government Services—Salary and motor car allowance	50,716	...	...	49,978
...	55,059,000	...	8,436,000	63,495,000	(S)	Contributions to employee benefit plans	63,495,000	...	...	59,036,828
369,794,400	...	...	(18,829,423)	369,794,400	(S)	Real Property Services Revolving Fund				
...	...	...	(18,829,423)	(18,829,423)		Transferred liabilities (net of assets)				
369,794,400	...	...	(18,829,423)	350,964,977		Total	47,867	...	350,917,110	31,765,355
9,283,432	(18,460,000)	...	18,460,000	9,283,432	(S)	Real Property Disposition Revolving Fund	(17,528,968)	19,855,929 ⁽²⁾	6,956,471	(23,793,290)
183,000,971	563,000	...	(563,000)	183,000,971	(S)	Optional Services Revolving Fund	(1,779,336)	...	184,780,307	6,551,586
86,616,145	...	...	...	86,616,145	(S)	Government Telecommunications and Informatics Services Revolving Fund				
...	...	...	(19,000,000)	(19,000,000)		Decrease in drawdown authority				
...	...	...	(20,000,000)	(20,000,000)		Reduction in accumulated surplus				
86,616,145	...	...	(39,000,000)	47,616,145		Total	(2,121,878)	49,738,023	...	6,602,203

Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
17,436,788	(1,100,000)	...	17,436,788	(S)	Consulting and Audit Canada Revolving Fund Transfer from TB Vote 5 ⁽¹⁾	...	21,092,789	(2,660,491)
17,436,788	(1,100,000)	...	17,630,274		Total	(3,462,515)	...	...
78,492,103	6,350,000	...	78,492,103	(S)	Translation Bureau Revolving Fund Transfer from TB Vote 5 ⁽¹⁾
...	...	...	264,480		Total	(7,204,673)	...	2,595,510
78,492,103	6,350,000	...	78,756,583		Defence Production Revolving Fund	...	85,961,256	2,595,510
100,000,000	...	...	100,000,000	(S)	Refunds of amounts credited to revenues in previous years	...	100,000,000	...
558,888	...	...	558,888	(S)	Spending of proceeds from the disposal of surplus Crown assets:	15,587	...	10,635
...	...	...	278,603		Unused proceeds from the previous year	...	...	...
558,888	...	...	278,603		Proceeds received during the year	...	...	...
...	...	...	837,491		Total	398,546	160,342	414,527
...	...	...	393,499,684	(S)	Payments of grants to municipalities and other taxing authorities	...	...	429,694,128
...	...	...	(390,081,070)	(S)	Recoveries from custodian departments	393,499,684	...	(369,949,736)
...	...	...	502	(S)	Collection agency fees	(390,081,070)	...	55
...	...	...	...	(S)	Appropriations not required for the current year	502	...	45,585,943
845,182,727	1,877,142,900	211,080,904	2,930,457,019		Total budgetary	...	304,050,584	2,012,623,933
6,180,449	...	...	6,180,449	L15b	Imprest funds, accountable advances and recoverable advances. Limit \$22,000,000 (Net)	1,826,681,876	...	(4,616,489)
47,065,359	...	...	47,065,359	(S)	(L) Seized Property Management Act, 1993 section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	2,713,442	...	2,934,641
53,245,808	...	...	53,245,808		Total non-budgetary	460,702	46,604,657	(1,681,848)
845,182,727	1,877,142,900	211,080,904	2,930,457,019		Total Program—Budgetary	3,174,144	50,071,664	2,012,623,933
53,245,808	...	...	53,245,808		Total Program—Non-budgetary	1,826,681,876	304,050,584	(1,681,848)
...	7,756,000	...	7,756,000	10	Crown Corporations Program	3,174,144	...	14,197,000
...	...	16,570,000	16,570,000	10a	Payments to Old Port of Montreal Corporation Inc.	...	...	...
...	7,756,000	16,570,000	24,326,000		Total—Vote 10	24,326,000	...	...

...	3,045,000	...	...	3,045,000	15	Payments to Quays Quay West Land Corporation	3,000,000	45,000	...	3,500,000
...	10,801,000	16,570,000	...	27,371,000		Total Program—Budgetary	27,326,000	45,000	...	17,697,000
845,182,727	1,887,943,900	227,650,904	(2,949,512)	2,957,828,019		Total Department—				
53,245,808	...	...	...	53,245,808		Budgetary	1,854,007,876	304,095,584	799,724,559	2,030,320,933
						Non-budgetary	3,174,144	...	50,071,664	(1,681,848)
Canada Information Office										
...	19,485,000	...	...	19,485,000	20	Program expenditures				
...	...	...	98,212	98,212		Transfer from TB Vote 15 ⁽¹⁾				
...	19,485,000	...	98,212	19,583,212		Total—Vote 20	18,996,252	586,960	...	18,407,893
...	795,000	...	122,000	917,000	(S)	Contributions to employee benefit plans	917,000	...	...	860,000
...	20,280,000	...	220,212	20,500,212		Total Program—Budgetary	19,913,252	586,960	...	19,407,893
Canada Mortgage and Housing Corporation										
...	1,888,685,000	...	...	1,888,685,000	25	Operating expenditures				
...	...	39,300,000	...	39,300,000	25b	Operating expenditures				
...	1,888,685,000	39,300,000	...	1,927,985,000		Total—Vote 25	1,927,985,000	...	...	1,865,469,498
...	...	1	...	1	26b	To authorize the additional amount of \$5 billion pursuant to paragraph 21(2)(b) of the <i>Canada Mortgage and Housing Corporation Act</i> , so that the total indebtedness outstanding at any time in respect of borrowings by the Corporation otherwise than from the Crown under subsection 21(2) of that Act does not exceed \$20 billion	...	1	...	...
...	1,888,685,000	39,300,001	...	1,927,985,001		Total budgetary	1,927,985,000	1	...	1,865,469,498
...	(221,900,000)	...	...	(221,900,000)	(S)	(L) Advances under the <i>National Housing Act</i> (Gross)	(222,403,248)	503,248	...	...
...	1,888,685,000	39,300,001	...	1,927,985,001		Total Program—				
...	(221,900,000)	...	...	(221,900,000)		Budgetary	1,927,985,000	1	...	1,865,469,498
						Non-budgetary	(222,403,248)	503,248	...	...
Canada Post Corporation										
...	14,210,000	...	...	14,210,000	30	Payments to the Canada Post Corporation for special purposes				
...	...	8,000,000	...	8,000,000	30b	Payments to the Canada Post Corporation for special purposes				
...	14,210,000	8,000,000	...	22,210,000		Total—Vote 30	22,210,000	...	...	14,000,000
...	14,210,000	8,000,000	...	22,210,000		Total budgetary	22,210,000	...	...	14,000,000
500,000,000	...	...	...	500,000,000	(S)	(L) Loans to the Corporation pursuant to the <i>Canada Post Corporation Act</i> , sections 28, 29 and 30. Aggregate limit \$500,000,000 (Net)	...	...	500,000,000	(80,000,000)
...	14,210,000	8,000,000	...	22,210,000		Total Program—				
500,000,000	...	...	...	500,000,000		Budgetary	22,210,000	...	...	14,000,000
						Non-budgetary	...	...	500,000,000	(80,000,000)

Ministry Summary—Concluded

	Source of authorities						Disposition of authorities					
	As shown in			Adjustments and transfers			Total available for use	Vote	Used in the current year	Lapsed or overexpended	Available for use in subsequent years	Used in the previous year
	Available from previous years	Main Estimates	Supplementary Estimates									
	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
							(S)					

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(T) Treasury Board Vote 5—Government contingencies.
(I) Treasury Board Vote 10—Government-wide initiatives.
(T) Treasury Board Vote 11—Transportation.

(2) Any year-end accumulated surplus in excess of \$5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Government Services																		
Program																		
Real property services	3,803,054,730	3,242,403,778	377,776,000	272,806,348	13,137,947	13,108,720	2,388,741,967	2,362,298,262	...	...	...	...	...	...	...	1,805,226,710	1,166,020,584	...
Supply operations service	430,882,085	236,200,175	...	...	...	...	109,250,941	102,980,441	...	...	...	...	...	...	...	321,631,144	133,219,734	...
Receiver General	122,664,259	115,430,050	...	...	...	...	21,971,331	21,971,331	...	...	...	...	...	...	...	100,292,928	93,458,719	...
Public service compensation	59,493,925	61,567,710	...	...	...	...	3,746,099	3,746,099	...	...	...	...	...	...	...	55,747,826	57,821,611	...
Information management/information technology (IM/IT)—																		
Common services	193,348,171	142,317,555	...	...	...	...	145,732,000	144,439,409	...	...	...	...	...	...	...	47,616,171	(2,121,854)	...
Consulting and Audit Canada	89,880,274	109,948,885	...	...	...	...	72,250,000	113,411,400	...	...	...	...	...	...	...	17,650,274	(3,462,515)	...
Translation Bureau	238,742,680	177,804,627	...	...	...	...	118,658,000	144,713,300	...	...	...	...	...	...	...	120,084,680	33,091,327	...
Communications coordination	124,251,640	100,894,112	...	...	...	...	44,086,398	21,941,607	...	...	...	...	...	...	...	80,165,242	78,952,505	...
Operational support	398,304,325	385,944,047	...	...	...	...	116,242,281	116,242,282	...	...	...	...	...	...	...	282,062,044	269,701,765	...
Defence Production Revolving Fund	100,000,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100,000,000	...	...
Extend purpose of Finance Vote L29g	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,180,449	2,713,442	2,713,442
Seized property management	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47,065,359	460,702	460,702
Sub-total—																		
Budgetary	5,560,222,089	4,572,510,939	377,776,000	272,806,348	13,137,947	13,108,720	3,020,679,017	3,031,744,131	...	...	...	...	...	...	...	2,930,457,019	1,826,681,876	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,174,144	53,245,808	3,174,144
Revenues netted against expenditures (3,020,679,017) (3,031,744,131)																		
Total Program—																		
Budgetary	2,539,543,072	1,540,766,808	377,776,000	272,806,348	13,137,947	13,108,720	...	...	...	...	...	...	...	...	...	2,930,457,019	1,826,681,876	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	53,245,808	3,174,144	53,245,808
Crown Corporations Program																		
Old Port of Montreal Corporation Inc.	24,326,000	24,326,000	...	...	...	...	...	...	...	...	...	...	...	...	...	24,326,000	24,326,000	...
Queens Quay West Land Corporation	3,045,000	3,000,000	...	...	...	...	...	...	...	...	...	...	...	...	...	3,045,000	3,000,000	...
Total Program—																		
Budgetary	27,371,000	27,326,000	...	...	...	...	...	...	...	...	...	...	...	...	...	27,371,000	27,326,000	...
Total Department—																		
Budgetary	2,566,914,072	1,568,092,808	377,776,000	272,806,348	13,137,947	13,108,720	...	...	...	...	...	...	...	...	...	2,957,828,019	1,854,007,876	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	53,245,808	3,174,144	53,245,808
Canada Information Office—																		
Budgetary	17,727,676	17,611,752	...	...	2,772,536	2,301,500	...	...	...	...	...	...	...	...	...	20,500,212	19,913,252	...

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Canada Mortgage and Housing Corporation—												
Budgetary	1,927,985,001	1,927,985,000	...	...	...	...	...	...	...	1,927,985,001	1,927,985,000	
Non-budgetary	...	...	...	...	...	...	...	...	...	(221,900,000)	(222,403,248)	(222,403,248)
Canada Post Corporation—												
Budgetary	22,210,000	22,210,000	...	...	...	...	...	...	...	22,210,000	22,210,000	
Non-budgetary	...	...	...	...	...	...	...	...	...	500,000,000	500,000,000	...
Royal Canadian Mint—												
Non-budgetary	...	...	...	...	...	...	...	...	...	75,000,000	75,000,000	...
Total Ministry—												
Budgetary	4,534,836,749	3,535,899,560	377,776,000	272,806,348	15,910,483	15,410,220	...	...	...	4,928,523,232	3,824,116,128	
Non-budgetary	...	...	...	...	...	...	...	...	...	406,345,808	(219,229,104)	(219,229,104)

Transfer Payments

Transfer Payments									
Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year				Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Variance	for use in subsequent years			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Government Services Program									
Grants									
Real property services									
...	421,319,000	...	(27,819,316)	393,499,684	393,499,684	...	...	...	429,694,128
...	(421,319,000)	...	31,237,930	(390,081,070)	(390,081,070)	...	...	...	(369,949,736)
...	...	...	5,738,058	5,738,058	5,738,058	...	...	...	...
...	...	...	9,156,672	9,156,672	9,156,672	...	...	...	59,744,392
Contributions									
Real property services									
...	12,000	...	...	12,000	12,000	...	...	...	12,000
...	...	...	1,719,275	1,719,275	1,719,275	...	...	...	...
...	...	...	2,250,000	2,250,000	2,220,773	29,227	...	...	4,002,000
...
...	12,000	...	3,969,275	3,981,275	3,952,048	29,227	...	...	4,014,000
Other transfer payments									
Real property services									
...	...	...	...	...	...	...	...	...	45,585,943
...	12,000	...	13,125,947	13,137,947	13,108,720	29,227	...	...	109,344,335
Canada Information Office									
Contributions									
Contributions in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness									
...	4,900,000	...	(2,127,464)	2,772,536	2,301,500	471,036	...	...	...
...	4,900,000	...	(2,127,464)	2,772,536	2,301,500	471,036	...	...	...
...	4,912,000	...	10,998,483	15,910,483	15,410,220	500,263	...	...	109,344,335
(S) Statutory transfer payment.									

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
Government Services Program		
Budgetary (respendable revenues)		
Real property services	2,388,741,967	2,680,216,247
Supply operations services	109,250,941	91,607,728
Receiver General	21,971,331	26,615,758
Public service compensation	3,746,099	2,506,297
Information management/information technology (IM/IT)—Common services	145,732,000	165,702,440
Consulting and Audit Canada	72,250,000	99,999,390
Translation Bureau	118,658,000	125,877,632
Communications coordination services	44,086,398	21,941,607
Operational support	116,242,281	75,480,717
Total budgetary	3,020,679,017	3,288,602,722
Non-budgetary (respendable receipts)		
Imprest fund recovery	...	622,299
Seized property recovery	...	19,713,280
Total non-budgetary	...	20,335,579
Total Department—Budgetary	3,020,679,017	3,031,744,131
Non-budgetary	...	20,335,579
Canada Post Corporation		
Non-budgetary (respendable receipts)		
Loan repayments	500,000,000	...
Total Program—Non-budgetary	500,000,000	...
Royal Canadian Mint		
Non-budgetary (respendable receipts)		
Loan repayments	75,000,000	...
Total Program—Non-budgetary	75,000,000	...
Total Ministry—Budgetary	3,020,679,017	3,031,744,131
Non-budgetary	575,000,000	20,335,579

Revenues

Department	Current year	Previous year
	\$	\$
Government Services Program		
Tax revenues—		
Goods and services tax	4,658,568	8,544,466
Total tax revenues	4,658,568	8,544,466
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Canada Lands Company Limited—Dividends	26,677,000	46,750,000
Canada Post Corporation—		
Interest	12,600,000	3,882,000
Dividends	...	12,000,000
Royal Canadian Mint	...	354
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,631,202	1,991,771
Adjustments to prior year's payables	19,098,662	8,210,573
	24,729,864	10,202,344
Privileges, licences and permits—		
Earnings from dry docks	3,381,999	3,442,351
Service fees—		
Access to information fees	10,622	9,761
Proceeds from sales—		
Sales of real estate	11,192	45,938
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Private airports reimbursement of grants in lieu of taxes	278,603	558,888
Conscience money	...	225
Donations to the Crown	4,126	12,430
Seized property	280,931	1,219,708
Management and operational services sector—		
Consolidated Revenue Fund revenues	17,540,540	14,363,775
Miscellaneous	17,057,991	14,079,969
	285,018	202,032,527
	35,168,606	231,708,634
Total non-tax revenues	103,057,886	308,600,270
Total Department	107,716,454	317,144,736

	Current year	Previous year
	\$	\$
Canada Information Office		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	47,151	4,444
Adjustments to prior year's payables	...	36,806
Miscellaneous non-tax revenues	47,151	41,250
Total Program	47,324	41,320
Canada Mortgage and Housing Corporation		
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation	562,348,895	591,365,461
Refunds of previous years' expenditures—		
Urban renewal recoveries	108,018	27,717
Miscellaneous non-tax revenues—		
Net profits under <i>National Housing Act</i>	58,743,324	...
Other third party recoveries	69,820,456	8,393,082
Total Program	632,277,369	599,786,260

Ministry Summary

Tax revenues—		
Goods and services tax	4,658,568	8,544,466
Total tax revenues	4,658,568	8,544,466
Non-tax revenues—		
Return on investments	601,625,895	653,997,815
Refunds of previous years' expenditures	24,885,033	10,271,311
Privileges, licences and permits	3,581,999	3,442,351
Service fees	10,622	9,761
Proceeds from sales	11,192	45,938
Proceeds from the disposal of surplus Crown assets	278,603	558,888
Miscellaneous non-tax revenues	104,989,235	240,101,786
Total non-tax revenues	735,382,579	908,427,850
Total Ministry	740,041,147	916,972,316

(1) Interest unless otherwise indicated.

SECTION 21

1999-2000

PUBLIC ACCOUNTS OF CANADA

Solicitor General

Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police

External Review Committee

Royal Canadian Mounted Police Public

Complaints Commission

CONTENTS

	<i>Page</i>
Program objective and business line description	21.2
Ministry summary	21.5
Programs by business line	21.9
Transfer payments	21.11
Details of spendable amounts	21.14
Revenues	21.14

Department**Objective**

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to ministry agencies.

Business Line Description

Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership

The Department develops, provides and coordinates timely, responsive, integrated and comprehensive policy advice to the Minister in support of his responsibilities to: (a) give direction to, and answer in Parliament for, the ministry agencies; (b) enhance policy cohesion and coordination within the portfolio; and (c) exercise national policy leadership in policing and law enforcement, national security and corrections and conditional release.

First Nations policing program

The implementation of the First Nations policing policy provides practical ways to improve the administration of justice for First Nations through the establishment and maintenance of policing services that are professional, effective, and responsive to the particular needs of First Nations and Inuit communities.

The aboriginal policing directorate is responsible for the implementation, maintenance and development of the First Nations policing program within the framework of the First Nations policing policy.

Office of the Inspector General of CSIS

The Office of the Inspector General of CSIS is established by the *Canadian Security Intelligence Service Act*. The Inspector General has right of access to CSIS information and serves as the Solicitor General's internal auditor for CSIS operational activities. The

Office of the Inspector General regularly monitors the service's compliance with its operational policies; reviews CSIS operational activities for compliance with law, other authorities, controls and standards governing the performance of these operational activities; and provides classified reports in support of the Inspector General's advice and a statutorily required certificate to the Minister regarding these matters. Special reviews may also be conducted at the direction of the Minister, Security Intelligence Review Committee (SIRC), or on the Inspector General's own initiative.

Executive services and corporate support

This business line is composed of the executive services division, communications group, corporate services directorate and the legal services unit.

Canadian Security Intelligence Service**Objective**

To provide security intelligence to the Government of Canada.

Business Line Description*Canadian Security Intelligence Service*

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.

Correctional Service**Objective**

To contribute, as part of the criminal justice system and respecting the rule of law, to the protection of

society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Business Line Description*Care*

Provision of services related to the needs of the offender population including the provision of physical and mental health care as well as food, clothing and institutional services to offenders.

Custody

Provision of services relating to the supervision, control and sentence administration of offenders as well as the construction and maintenance of facilities to house offenders.

Reintegration

Provision of a range of services and programs both in the institutions and community settings designed to promote the reintegration of offenders, including case management, psychological and chaplaincy services, residential services, academic and vocational training, employment and occupational development, living skills, substance abuse and other personal development programs and other programs designed to address specific cultural, social, spiritual and other personal needs.

Corporate services

Provision of corporate services such as strategic planning, corporate policy, research, communications, program evaluation, audit, legal services and executive services as well as management services of personnel, finance and administration to ensure that allocated resources are properly utilized, support management decision making, enhanced managerial accountability and operational control.

National Parole Board

Objective

The National Parole Board's prime objective, is to contribute to the long term protection of society. The Board, in carrying out its responsibilities will: continue to make decisions of the highest quality with all decisions based on the ultimate protection of society; be sensitive to the needs of offenders, victims and their families; strengthen relationships with partner groups; recognize that offenders can and do change; employ the least restrictive determination in release decisions consistent with the protection of society; and operate in a manner that is professional, open, accountable, and fiscally responsible. An environment of trust, respect, openness and sharing of information is supported and encouraged by management and staff of the Board.

Business Line Description

Conditional release

Conditional release includes reviewing cases of offenders and making quality conditional release decisions; providing support for decision-making; providing in-depth training focused on risk assessment to assist Board members in the decision-making process; developing and interpreting conditional release policy; coordinating program delivery throughout the National Parole Board (NPB) and with the Correctional Service of Canada (CSC) and other key partners; providing information to victims and interested parties within the community; and disseminating information related to conditional release to the public; and carrying out evaluations and measuring performance.

Clemency and pardons

Clemency and pardons involves the review of applications and the rendering of pardon decisions or the

issuance of pardons, and clemency recommendations; providing information and support for decision-making; providing training to promote professionalism in decision-making; developing and interpreting pardons and clemency policy; coordinating program delivery within NPB, the RCMP and other key partners; and providing public information related to pardons and clemency.

Corporate management

Corporate management provides support to the Board's main business lines (conditional release, and clemency and pardons). It includes: development of the planning and accountability framework; and a range of corporate services in the areas of finance, human resources, administration, security, and information technology.

Royal Canadian Mounted Police

Objective

To enforce laws, prevent crime and maintain peace, order and security.

Business Line Description

Federal policing services

Federal policing services provides policing, law enforcement, investigative, technical and protective services to the federal government to assist in the protection of public health and safety, the environment, trade and commerce, revenue collection, national security, foreign missions and state officials.

Contract policing services

Contract policing services ensures safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Quebec and Ontario) and two territories through cost-shared policing service agreements with federal, provincial, territorial, municipal, and aboriginal governments.

National police services

National police services provides specialized technical services to the law enforcement community and improves law enforcement investigative tools and the nature, scope and quality of shared law enforcement information which is used by the Canadian policing community, federal departments, law and regulatory enforcement agencies, and selected foreign police organizations, including Interpol. These services are used by the RCMP's federal and contract policing business lines and, to a limited extent, Peacekeeping services business line.

RCMP specialized technical services provided to the law enforcement community include forensic labora-

Office of the Correctional Investigator

Objective

To act as an ombudsman on behalf of offenders by thoroughly and objectively reviewing a wide spectrum of administrative actions and presenting findings and recommendations to an equally broad spectrum of decision makers, inclusive of Parliament.

Business Line Description

The Office of the Correctional Investigator has one business line which, as detailed in section 167 of the *Corrections and Conditional Release Act*, is to conduct investigations into the problems of offenders related to decisions, recommendations and or omissions of the Commissioner of Corrections or any person under the control and management of, or performing service for or on behalf of the Commissioner of Corrections that affect offenders either individually or as a group.

tory (e.g., DNA analysis), identification (e.g., fingerprints), computerized police information (e.g., criminal records, communications), intelligence (e.g., organized crime), and advanced training services to the Canadian and international police community and some departmental law enforcement agencies.

Internal services

Internal services supports the internal management of the organization.

Peacekeeping services

Peacekeeping services manages the effective and timely participation of Canadian civilian police in international peacekeeping activities. These services are provided in accordance with Canada's foreign policy requirements and are undertaken on a full cost recovery basis with other governmental agencies such as the Canadian International Development Agency (CIDA) and the Department of Foreign Affairs and International Trade (DFAIT).

Royal Canadian Mounted Police External Review Committee

Objective

To provide external review of appeals of formal discipline, appeals of discharge or demotion, and certain types of grievances referred to it by the Royal Canadian Mounted Police.

Business Line Description

Case review

The Royal Canadian Mounted Police External Review Committee, which reports annually to Parliament, is a neutral third party providing an independent and impartial review of cases referred to it by the RCMP. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairperson, or Committee, are sent to the parties and the RCMP Commissioner.

Royal Canadian Mounted Police Public Complaints Commission

Objective

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the RCMP disposition of those complaints reviewed by an external body in an independent and impartial manner.

Business Line Description

Receipt and review of public complaints

The RCMP Public Complaints Commission is an impartial and independent government institution. It receives complaints from the public and transfers them to the RCMP for investigation. It can also review the RCMP disposition if the complainant is not satisfied with that disposition. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chairperson may initiate complaints. The Chairperson must also submit an annual report to the Solicitor General setting out a summary of the activities of the Commission during the year and his recommendations for tabling before each House of Parliament.

Ministry Summary

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and Supplementary Estimates	Total available for use	Vote		Used in the current year	Lapsed or (over)expended	Available for use in subsequent years			
	\$	\$	\$							\$	\$	\$	
							Department						
...	...	18,841,000	...	...	18,841,000	1	Operating expenditures				
...	2,917,278	...	2,917,278	1a	Operating expenditures						
...	1	...	1b	Transfer of \$14,039,999 from Solicitor General Vote 5						
...	14,039,999	14,039,999		Transfer from: Vote 5						
...	553,063	553,063		TB Vote 15 ⁽¹⁾						
...	...	18,841,000	2,917,279	14,593,062	36,351,341		Total—Vote 1	35,306,391	1,044,950	...	33,501,345		
...	...	59,998,200	...	...	59,998,200	5	Grants and contributions				
...	(14,039,999)	(14,039,999)		Transfer to Vote 1						
...	...	59,998,200	...	(14,039,999)	45,958,201		Total—Vote 5	44,678,203	1,279,998	...	42,263,203		
...	...	48,900	...	1,816	50,716	(S)	Solicitor General—Salary and motor car allowance	50,716	...	...	49,978
...	...	2,419,000	...	371,000	2,790,000	(S)	Contributions to employee benefit plans	2,790,000	...	...	2,527,000
...	3,279	3,279	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,279	...	...	15,331		
...	...	81,307,100	2,917,279	929,158	85,153,537		Total Department—Budgetary	82,828,589	2,324,948	...	78,356,857		
							Canadian Security Intelligence Service						
...	...	168,629,000	...	...	168,629,000	10	Program expenditures				
...	4,248,143	...	4,248,143	10a	Program expenditures						
...	788,500	...	788,500	10b	Program expenditures						
...	350,000	350,000		Transfer from: TB Vote 10 ⁽¹⁾						
...	5,050,831	5,050,831		TB Vote 15 ⁽¹⁾						
...	...	168,629,000	5,036,643	5,400,831	179,066,474		Total—Vote 10	178,203,150	863,324	...	170,249,150		
8,506	26,143	34,649	(S)	Spending of proceeds from the disposal of surplus Crown assets	30,014	...	4,635	16,079		
...		Appropriations not required for the current year	...	...	...	19,164		
8,506	168,629,000	5,036,643	5,426,974		179,101,123		Total Program—Budgetary	178,233,164	863,324	4,635	170,284,393		
							Correctional Service						
...	...	985,540,000	...	...	985,540,000	15	Penitentiary Service and National Parole Service—Operating expenditures				
...	42,963,667	...	42,963,667	15a	Transfer of \$24,700,000 from Solicitor General Vote 20						

Ministry Summary—Continued

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$	\$					\$	\$	
...	...	...	12,189,240	...	15b	Transfer of \$10,000,000 from Solicitor General Vote 20				\$
...	...	...	34,700,000	...		Transfer from: Vote 20				
...	...	...	712,000	...		TB Vote 10 ⁽¹⁾				
...	...	...	38,963,248	...		TB Vote 15 ⁽¹⁾				
...	985,540,000	55,152,907	74,375,248	1,115,068,155		Total—Vote 15	1,106,524,973	8,543,182	...	996,843,008
...	152,200,000	...	...	152,200,000	20	Penitentiary Service and National Parole Service—Capital expenditures				
...	...	...	(34,700,000)	(34,700,000)		Transfer to Vote 15				
...	152,200,000	...	...	117,500,000		Total—Vote 20	111,291,365	6,208,635	...	137,265,481
...	201,000	...	(201,000)	...	(S)	Pensions and other employee benefits	...	...	...	...
...	119,925,000	...	18,375,000	138,300,000	(S)	Contributions to employee benefit plans	...	...	...	121,020,000
13,096,628	(697,000)	...	697,000	13,096,628	(S)	CORCAN Revolving Fund	138,300,000	...	...
...	...	...	142,385	142,385		Transfer from TB Vote 5 ⁽¹⁾				
13,096,628	(697,000)	...	839,385	13,239,013		Total	5,409,366	...	7,829,647	(1,044,196)
113,701	...	...	363,038	476,739	(S)	Spending of proceeds from the disposal of surplus Crown assets	387,834	...	88,905	396,141
...	...	...	10,963	10,963	(S)	Forgiveness of loans	10,963	...	...	6,828
...	...	...	204,914	204,914	(S)	Court awards	204,914	...	...	25,559
...	...	...	...	...	(S)	Appropriations not required for the current year	...	...	...	420
13,210,329	1,257,169,000	55,152,907	59,267,548	1,384,799,784		Total budgetary	1,362,129,415	14,751,817	7,918,552	1,254,513,241
					L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account. Appropriation Act No. 3, 1982-83. Limit \$50,000 (Net)	(519)	...	27,736	3,332
27,217	...	...	...	27,217						
13,210,329	1,257,169,000	55,152,907	59,267,548	1,384,799,784		Total Program—Budgetary	1,362,129,415	14,751,817	7,918,552	1,254,513,241
27,217	...	...	...	27,217		Non-budgetary	(519)	...	27,736	3,332
...	21,208,000	...	...	21,208,000	25	National Parole Board				
...	...	1,073,637	...	1,073,637	25a	Program expenditures				
...	...	1,832,000	...	1,832,000	25b	Program expenditures				
...	...	...	31,000	31,000		Transfer from: TB Vote 10 ⁽¹⁾				
...	...	...	679,007	679,007		TB Vote 15 ⁽¹⁾				
...	21,208,000	2,905,637	710,007	24,823,644		Total—Vote 25	24,386,468	437,176	...	22,309,218

...	3,392,000	...	520,000	3,912,000	(S) Contributions to employee benefit plans	3,912,000	...	3,789,000
...	...	...	300	300	(S) Refunds of amounts credited to revenues in previous years	300	...	50
...	24,600,000	2,905,637	1,230,307	28,735,944	Total Program—Budgetary	28,298,768	437,176	26,098,268
Office of the Correctional Investigator								
...	1,568,000	...	...	1,568,000	30 Program expenditures			
...	...	304,256	...	304,256	30b Program expenditures			
...	...	...	79,147	79,147	Transfer from: TB Vote 5 ⁽¹⁾			
...	...	...	1,000	1,000	TB Vote 15 ⁽¹⁾			
...	1,568,000	304,256	80,147	1,952,403	Total—Vote 30	1,776,492	175,911	1,330,285
...	200,000	...	31,000	231,000	(S) Contributions to employee benefit plans	231,000	...	200,000
...	1,768,000	304,256	111,147	2,183,403	Total Program—Budgetary	2,007,492	175,911	1,530,285
Royal Canadian Mounted Police								
...	812,632,000	...	...	812,632,000	35 Law enforcement—Operating expenditures			
...	...	52,545,571	...	52,545,571	35a Law enforcement—Operating expenditures			
...	...	75,782,962	...	75,782,962	35b Law enforcement—Operating expenditures			
...	...	...	29,331,459	29,331,459	Transfer from: TB Vote 5 ⁽¹⁾			
...	...	...	385,000	385,000	TB Vote 10 ⁽¹⁾			
...	...	...	18,613,350	18,613,350	TB Vote 15 ⁽¹⁾			
...	812,632,000	128,328,533	48,379,809	989,290,342	Total—Vote 35	952,621,002	36,669,340	891,182,646
...	112,749,000	...	...	112,749,000	40 Law enforcement—Capital expenditures			
...	...	4,734,000	...	4,734,000	40a Law enforcement—Capital expenditures			
...	...	3,500,000	...	3,500,000	40b Law enforcement—Capital expenditures			
...	112,749,000	8,234,000	...	120,983,000	Total—Vote 40	119,450,798	1,532,202	89,246,764
...	240,154,000	...	1,840,019	241,994,019	(S) Pensions and other employee benefits—Members of the Force			
...	...	...	...	...	(S) Contributions to employee benefit plans	241,994,019	...	225,463,277
...	22,508,000	...	3,456,514	25,964,514	(S) Spending of proceeds from the disposal of surplus Crown assets	25,964,514	...	22,621,329
2,731,660	...	...	5,395,723	8,127,383		5,865,723	...	1,366,088
2,731,660	1,188,043,000	136,562,533	59,022,065	1,386,359,258	Total Program—Budgetary	1,345,896,056	38,201,542	1,229,880,104
Royal Canadian Mounted Police External Review Committee								
...	739,000	...	...	739,000	45 Program expenditures			
...	...	35,900	...	35,900	45b Program expenditures			
...	...	...	16,134	16,134	Transfer from TB Vote 15 ⁽¹⁾			
...	739,000	35,900	16,134	791,034	Total—Vote 45	599,359	191,675	648,184
...	60,000	...	...	60,000	(S) Contributions to employee benefit plans	60,000	...	62,000
...	799,000	35,900	16,134	851,034	Total Program—Budgetary	659,359	191,675	710,184

Ministry Summary—Concluded

	Source of authorities					Disposition of authorities				
	Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or overexpended)	Available for use in subsequent years	Used in the previous year
		Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	4,520,000	...	...	4,520,000	50					
...	...	3,163,512	...	3,163,512	50a					
...	...	...	60,091	60,091						
...	4,520,000	3,163,512	60,091	7,743,603	(S)		7,303,328	440,275	...	4,941,928
...	358,000	...	55,000	413,000			413,000	...	...	370,000
...	4,878,000	3,163,512	115,091	8,156,603			7,716,328	440,275	...	5,311,928
15,950,495	2,727,193,100	206,078,667	126,118,424	3,075,340,686			3,007,769,171	57,386,668	10,184,847	2,766,685,260
27,217	...	...	...	37,217			(519)		27,736	3,332

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government wide-initiatives.

Treasury Board Vote 15—Collective agreements.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	Authorities used in the available current year	\$	\$	Authorities used in the available current year	\$	\$	Authorities used in the available current year	\$	\$	Authorities used in the available current year	\$	\$	Authorities used in the available current year	\$	\$	Authorities used in the available current year	\$	\$
Department																		
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership		8,094,111	7,573,103	247,600	247,600	247,600	2,814,598	...	...	...	...	...	...	...	...	11,346,411	10,635,301	
First Nations policing program		16,330,339	16,191,011	42,489	42,489	42,953,501	41,863,605	...	...	...	...	...	...	...	...	59,326,329	58,097,105	
Office of the Inspector General of CSIS		436,871	406,649	27,233	27,233	...	...	...	...	...	...	...	...	...	...	464,104	433,882	
Executive services and corporate support		13,492,378	13,137,986	524,315	524,315	...	...	...	...	...	...	...	...	...	...	14,016,693	13,662,301	
Total Department—Budgetary		38,353,699	37,308,749	841,637	841,637	45,958,201	44,678,203	...	...	...	...	...	...	...	...	85,153,537	82,828,589	
Canadian Security Intelligence Service—																		
Budgetary		179,101,123	178,233,164	...	...	...	...	...	...	...	...	...	...	...	...	179,101,123	178,233,164	
Correctional Service																		
Care		166,810,414	161,686,634	5,000,000	4,816,657	143,985	143,985	...	...	...	...	...	...	...	...	171,954,399	166,647,276	
Custody		472,134,776	479,725,463	98,000,000	92,006,463	...	...	...	...	...	...	...	...	...	...	570,134,776	571,731,926	
Reintegration—																		
Budgetary		455,953,310	447,935,596	14,400,000	14,384,282	2,843,989	2,843,989	...	...	...	...	...	...	...	...	473,197,299	465,163,867	
Non-budgetary		27,217	(519)	
Corporate services		155,363,053	152,286,175	100,000	83,963	811,244	806,842	...	...	...	...	...	...	...	...	156,274,297	153,176,980	
CORCAN		90,894,013	77,441,993	3,290,000	1,236,492	...	...	...	...	...	...	...	...	...	...	13,239,013	5,409,366	
Sub-total—																		
Budgetary		1,341,155,566	1,319,075,861	120,790,000	112,527,857	3,799,218	3,794,816	80,945,000	73,269,119	...	...	...	...	...	...	1,384,799,784	1,362,129,415	
Non-budgetary		(519)	(519)	
Revenues netted against expenditures		(80,945,000)	(73,269,119)	...	...	...	...	(80,945,000)	(73,269,119)	...	...	...	...	...	...	27,217	...	
Total Program—																		
Budgetary		1,260,210,566	1,245,806,742	120,790,000	112,527,857	3,799,218	3,794,816	...	...	...	...	...	...	...	...	1,384,799,784	1,362,129,415	
Non-budgetary		(519)	(519)	

Programs by Business Line—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
National Parole Board																		
Conditional release	22,610,644	21,408,231	...	...	...	35,000	35,000	...	...	...	...	...	...	...	...	22,645,644	21,443,231	...
Clemency and pardons	2,117,300	2,173,084	...	...	...	...	...	...	...	...	...	...	...	...	...	2,117,300	2,173,084	...
Corporate management	3,973,000	4,682,453	...	...	...	...	...	...	...	...	...	...	...	...	...	3,973,000	4,682,453	...
Total Program—Budgetary	28,700,944	28,263,768	...	...	...	35,000	35,000	...	...	...	...	...	...	...	...	28,735,944	28,298,768	...
Office of the Correctional Investigator—Budgetary	2,103,782	1,927,871	...	79,621	...	...	...	...	...	...	...	...	...	...	...	2,183,403	2,007,492	...
Royal Canadian Mounted Police																		
Federal policing services	566,072,554	541,847,210	20,619,000	16,187,347	...	...	...	...	3,116,945	3,116,945	...	...	...	...	...	583,574,609	554,917,612	...
Contract policing services	1,053,394,091	1,046,277,537	70,263,000	75,157,750	...	...	...	...	780,717,789	780,717,789	...	...	...	...	...	342,939,302	340,717,498	...
National police services	188,662,321	178,984,847	23,843,000	23,774,349	386,080	297,680	...	...	5,960,177	5,960,177	...	...	...	...	...	206,931,224	197,096,699	...
Internal services	205,154,808	207,781,440	6,258,000	4,331,352	40,829,315	40,840,959	...	...	...	...	...	...	...	...	...	252,242,123	252,953,751	...
Peacekeeping services	672,000	210,496	...	...	...	...	...	...	...	...	...	...	...	...	...	672,000	210,496	...
Sub-total	2,013,955,774	1,975,101,530	120,983,000	119,450,798	41,215,395	41,138,639	...	...	789,794,911	789,794,911	...	...	...	...	...	1,386,359,258	1,345,896,056	...
Revenues netted against expenditures	(789,794,911)	(789,794,911)	...	...	...	...	...	...	(789,794,911)	(789,794,911)	...	...	...	...	...	...	...	...
Total Program—Budgetary	1,224,160,863	1,185,306,619	120,983,000	119,450,798	41,215,395	41,138,639	...	...	...	...	...	...	...	...	...	1,386,359,258	1,345,896,056	...
Royal Canadian Mounted Police External Review Committee																		
Case review	839,581	647,906	11,453	11,453	...	...	...	...	...	...	...	...	...	...	...	851,034	659,359	...
Total Program—Budgetary	839,581	647,906	11,453	11,453	...	...	...	...	...	...	...	...	...	...	...	851,034	659,359	...
Royal Canadian Mounted Police Public Complaints Commission																		
Receipt and review of public complaints	7,986,021	7,545,746	170,582	170,582	...	...	...	...	...	...	...	...	...	...	...	8,156,603	7,716,328	...
Total Program—Budgetary	7,986,021	7,545,746	170,582	170,582	...	...	...	...	...	...	...	...	...	...	...	8,156,603	7,716,328	...
Total Ministry—Budgetary	2,741,456,579	2,685,040,565	242,876,293	233,081,948	91,007,814	89,646,658	...	...	...	...	...	...	...	...	...	3,075,340,686	3,007,769,171	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27,217	(519)	(519)

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in						Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership							
...	509,795	...	...	509,795	509,795	...	509,795
...	451,807	...	...	451,807	451,807	...	451,807
...	834,542	...	...	834,542	834,542	...	834,542
...	1,796,144	...	...	1,796,144	1,796,144	...	1,796,144
Contributions							
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership							
Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General							
...	1,162,056	...	46,500	1,208,556	1,018,454	190,102	942,739
First Nations policing program							
...	57,040,000	...	(14,086,499)	42,953,501	41,863,605	1,089,896	39,524,320
...	58,202,056	...	(14,039,999)	44,162,057	42,882,059	1,279,998	40,467,059
Departmental Summary by Business Line							
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership							
...	2,958,200	...	46,500	3,004,700	2,814,598	190,102	2,738,883
...	57,040,000	...	(14,086,499)	42,953,501	41,863,605	1,089,896	39,524,320
...	59,998,200	...	(14,039,999)	45,958,201	44,678,203	1,279,998	42,263,203
Correctional Service							
Grants							
Care							
...	60,000	...	(11,002)	48,998	48,998	...	43,771

Transfer Payments—Concluded

Available from previous years	Source of authorities				Total available for use	Used in the current year	Disposition of authorities	
	As shown in						Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	120,000	(50,013)	69,987	69,987	...	...	...
...	60,000	120,000	(61,015)	118,985	118,985	...	...	43,771
...	...	200,000	(200,000)	...	...	...	...	...
...	100,000	...	224,626	324,626	324,626	...	...	179,015
...	201,000	...	(201,000)	...	...	...	...	...
...	301,000	...	23,626	324,626	324,626	...	...	179,015
...	361,000	320,000	(237,389)	443,611	443,611	...	...	222,786
...
...	...	...	25,000	25,000	25,000	...	...	81,044
...
...	716,000	...	1,166,482	1,882,482	1,865,636	16,846	...	1,429,202
...	...	1,135,000	(173,493)	961,507	978,353	(16,846)	...	...
...	716,000	1,135,000	992,989	2,843,989	2,843,989	...	...	1,429,202
...
...	...	...	486,618	486,618	482,216	4,402	...	548,617
...	716,000	1,135,000	1,504,607	3,355,607	3,351,205	4,402	...	2,058,863

Program Summary by Business Line

...	60,000	120,000	(36,015)	143,985	...	124,815
...	716,000	1,335,000	792,989	2,843,989	...	1,425,202
...	301,000	...	510,244	811,244	...	727,632
...	1,077,000	1,455,000	1,267,218	3,795,218	...	2,281,649
Total Program						
143,985						
2,843,989						
806,842						
3,794,816						
4,402						
2,281,649						

National Parole Board

Contributions						
Conditional release						
Payments to not for profit organizations, community groups, or private organizations which support the mission and strategic priorities of the National Parole Board						
...	35,000	...	...	35,000	...	23,000
...	35,000	...	...	35,000	...	23,000
Total Program						
35,000						
35,000						

Royal Canadian Mounted Police

Grants						
Internal services						
Royal Canadian Mounted Police Veterans Association						
...	1,900	...	...	1,900	...	1,900
...	1,900	...	...	1,900	...	2,035
Payments, in the nature of workers' compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty						
...	1,000,000	...	...	1,011,644	...	926,928
...	27,000,000	...	(1,356,423)	25,643,577	...	26,512,774
...	12,000,000	...	2,129,152	14,129,152	...	12,687,607
...	100,000	...	(47,214)	52,786	...	82,162
...	40,103,800	...	725,515	40,829,315	...	40,213,404
Total—Grants						
40,840,959						
(11,644)						

Contributions

National police services						
Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses						
...	386,080	...	...	297,680	...	276,483
...	386,080	...	...	297,680	...	276,483
...	40,103,800	...	725,515	40,840,959	...	40,213,404
...	40,489,880	...	725,515	41,136,639	...	40,489,887
...	101,600,080	1,455,000	(12,047,266)	89,646,658	...	85,057,739

Contributions

Program Summary by Business Line						
National police services						
Internal services						
...	386,080	...	...	297,680	...	276,483
...	40,103,800	...	725,515	40,840,959	...	40,213,404
...	40,489,880	...	725,515	41,136,639	...	40,489,887
...	101,600,080	1,455,000	(12,047,266)	89,646,658	...	85,057,739

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
Correctional Service Budgetary (respendable revenues)		
Reintegration CORCAN	80,945,000	73,269,119
Non-budgetary (respendable receipts)	...	17,661
Parolees' Loan Account		11,921
Total Program— Budgetary	80,945,000	73,892,081
Non-budgetary	...	17,661
11,921		
Royal Canadian Mounted Police Budgetary (respendable revenues)		
Federal policing services	3,116,945	3,116,945
Contract policing services		...
Community bases/contract policing	753,858,461	732,181,263
Aboriginal policing	26,859,328	24,282,032
	780,717,789	756,463,295
National police services Police information retrieval system	5,960,177	3,940,451
Total Program—Budgetary	789,794,911	760,403,746
Total Ministry— Budgetary	870,739,911	834,295,827
Non-budgetary	...	17,661
11,921		

Revenues

	Current year	Previous year
	\$	\$
Department		
Tax revenues—		
Goods and services tax	377	213
Total tax revenues	377	213
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	35,213	114,108
Adjustments to prior year's payables	1,528,666	2,038,736
	1,563,879	2,152,844
Service fees	1,828	678
Proceeds from the disposal of surplus Crown assets	3,279	15,331
Miscellaneous non-tax revenues	3,715	4,572
Total non-tax revenues	1,572,701	2,173,425
Total Department	1,573,078	2,173,638
Canadian Security Intelligence Service		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	88,509	87,615
Adjustments to prior year's payables	253,336	491,815
	341,845	579,430
Proceeds from the disposal of surplus Crown assets	26,143	21,982
Miscellaneous non-tax revenues	556,279	433,806
Total Program	924,267	1,035,218
Correctional Service		
Tax revenues—		
Goods and services tax	1,006,754	1,119,579
Total tax revenues	1,006,754	1,119,579
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	345,440	1,329,809
Adjustments to prior year's payables	422,641	956,115
	768,081	2,285,924

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Privileges, licences and permits—			Service fees—		
Rentals	52,178	32,586	Pardon service fees	660,250	592,450
Board and lodging—Inmates	773,898	583,621	Miscellaneous	825	1,654
				661,075	594,104
Service fees—			Total Program	661,594	639,506
Laundry service	1,090	940			
Inmate maintenance—Contracted (federal-provincial agreements)	2,389,572	1,594,316	Office of the Correctional Investigator		
Inmate work projects	...	1,039	Non-tax revenues—		
Psychiatric services—Contracted	624,548	495,048	Refunds of previous years' expenditures—		(753)
Access to information fees	1,255	555	Adjustments to prior year's payables	...	
			Total Program	...	(753)
Proceeds from sales—					
Canteen sales—Inmates	8,258,599	8,182,158	Royal Canadian Mounted Police		
Sale of manufactured products	34,377	29,938	Tax revenues—		
			Goods and services tax	838,422	317,879
			Total tax revenues	838,422	317,879
Proceeds from the disposal of surplus Crown assets					
Miscellaneous non-tax revenues—			Non-tax revenues—		
Fines and forfeitures	235,298	221,277	Return on investments—		
Provincial sales tax commissions	2,785	2,252	Other accounts—		
Telephone commissions	191,826	140,616	Loans and advances to persons posted abroad—		
Claims for the Crown	19,987	8,870	Interest	9,167	6,103
Net gain on exchange	82,909	1,402	Transfer of profit	149,285	42,422
Meal sales	25,715	31,478			
Miscellaneous	62,129	109,679		158,452	48,525
	620,649	515,574	Refunds of previous years' expenditures—		13
Total non-tax revenues	13,887,285	14,150,242	Repayment by provinces for various investments	...	
Total Program	14,894,039	15,269,821	Repayment for services rendered to other government departments	9,968	748,144
			Repayment for repairs to motor vehicles	17,507	25,138
National Parole Board			Sundries	1,357,532	927,487
Non-tax revenues—			Adjustments to prior year's payables	793,656	2,539
Refunds of previous years' expenditures—				2,178,663	1,703,321
Refunds of previous years' expenditures	519	1,791			
Adjustments to prior year's payables	...	43,611	Privileges, licences and permits—		
			Rental of public buildings and property	6,467,102	6,247,622
	519	45,402	Paid parking	140,155	97,583
				6,607,257	6,345,005

Revenues—Concluded

	Current year	Previous year
	\$	\$
Service fees—		
Access to information	4,667	2,938
Proceeds from sales—		
Sale of kit and clothing to members	294,151	234,027
Royal Canadian Mounted Police Mess meals—		
Paylist deductions	11	555,840
Taxable cash sales	628,826	575,993
Non-taxable cash sales	459,577	461,222
Per-diem board Mess payments	198,963	610,604
Sale of annuities to members	1,476	1,431
Sale—Accident report/photo	157,356	167,811
Quarterly subscription fees	42,318	128,445
Sundry sales	23,957	23,621
	1,806,635	2,758,994
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Payment to Royal Canadian Mounted Police officers pension fund	5,395,723	4,097,748
Payment for Musical Ride performances	12,251	13,899
Damage assessment against members—Motor vehicles	4,815	42,021
Sundries	4,272	3,805
	13,091	17,149
	34,429	76,874
Total non-tax revenues	16,185,826	15,033,405
Total Program	17,024,248	15,351,284
Royal Canadian Mounted Police External Review Committee		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	50
Adjustments to prior year's payables	...	37
Total Program	...	87

	Current year	Previous year
	\$	\$
Royal Canadian Mounted Police Public Complaints Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	332
Adjustments to prior year's payables	...	16,985
Total Program	...	17,317
Ministry Summary		
Tax revenues—		
Goods and services tax	1,845,553	1,437,671
Total tax revenues	1,845,553	1,437,671
Non-tax revenues—		
Return on investments	158,452	48,525
Refunds of previous years' expenditures	4,852,987	6,783,572
Privileges, licences and permits	7,433,333	6,961,212
Service fees	3,684,035	2,689,618
Proceeds from sales	10,099,611	10,971,090
Proceeds from the disposal of surplus Crown assets	5,788,183	4,563,604
Miscellaneous non-tax revenues	1,215,072	1,030,826
Total non-tax revenues	33,231,673	33,048,447
Total Ministry	35,077,226	34,486,118

SECTION 22

1999-2000

PUBLIC ACCOUNTS OF CANADA

Transport

Department

Canadian Transportation Agency

Civil Aviation Tribunal

CONTENTS

	<i>Page</i>
Program objective and business line description	22.2
Ministry summary	22.4
Programs by business line	22.6
Transfer payments	22.7
Details of spendable amounts	22.11
Revenues	22.12

Department**Objective**

To ensure high standards for a safe transportation system through:

- a comprehensive and progressive regulatory framework and standards; and
- effective certification, monitoring, inspection and compliance programs.

To contribute to Canada's prosperity through:

- up-to-date policies;
- the removal of institutional and legislative barriers; and
- selective funding of key elements of the system.

To protect the physical environment by:

- evaluating the impacts of policy and regulatory decisions on the environment; and
- promoting and meeting environmental standards.

To work with partners and clients through:

- effective consultation on transportation initiatives; and
- the implementation and management of joint undertakings.

To strengthen our services by:

- understanding our clients' needs; and
- providing decision making as close as possible to the clients.

To provide a challenging and supportive work environment by:

- treating people with trust and respect;
- developing and implementing effective human resource strategies; and
- providing a reward and recognition system consistent with our values.

Business Line Description*Policy*

The Policy business line encompasses the development of transportation policies and legislative changes which contribute to an efficient and effective Canadian transportation system. Also included is the monitoring and analysis of the Canadian transportation system, annual reporting (*Canada Transportation Act*), economic studies, and program evaluations. Crown corporations funding and analysis is also provided.

Programs and divestiture

The Programs and divestiture business line negotiates for the divestiture of harbours, ports and airports to local interests; operates airports, harbours and ports until their transfer; operates federally-owned remote airports and remote harbours and ports; administers airport, port, highway and bridge subsidy programs; performs landlord and monitoring functions for the department including for harbours, ports and airports and air navigation system sites; and administers an environmental stewardship program for federal transportation assets.

Safety and security

The Safety and security business line develops national legislation, standards and regulations and implements monitoring, testing, inspection, education, research and

development and subsidy programs to promote safety and security in the aviation, marine, rail and road modes and delivers aircraft services to government and other transportation bodies.

Departmental administration

The Departmental administration business line provides financial, administration, informatics, human resource, internal and external communication, legal and executive services to the department.

Canadian Transportation Agency**Objective**

To contribute to the attainment of an efficient and accessible Canadian transportation system that serves the needs of shippers, carriers, travellers and other users.

Business Line Description*Canadian Transportation Agency*

The Canadian Transportation Agency program is responsible for processing matters that come under the jurisdiction of the *Canada Transportation Act* and other related legislation, as they affect the rail, air and marine activities within federal jurisdiction. It examines applications, hears complaints and conducts investigations. It administers various competitive access and dispute resolution provisions relating to matters between railways and other affected parties such as shippers, municipalities, utility companies, landowners and other railways. It prepares the maximum rate scales annually for the movements of western grain and undertakes statutory costing activities. It protects the interests of consumers and carriers by ensuring that air carriers operating to, from and within Canada meet

Business Line Description

Review and appeal hearings

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Civil Aviation Tribunal

Objective

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

certain minimum economic requirements. To this end, it administers an air carrier licensing system, international air agreements and international air tariffs. Consumers interests are also protected through a certificate of fitness system for railways. It is also responsible for ensuring that undue obstacles to the mobility of persons with disabilities are removed from federally regulated transportation services and facilities.

Canada Information Office**Objective**

The Canada Information Office will reinforce among Canadians the sense of belonging to a modern, dynamic country and will emphasize the role of the Government of Canada and the renewal of the federation.

Business Line Description*Canada Information Office*

The Canada Information Office:

- makes available accurate information about Canada, its people and its accomplishments and ensures Canadians recognize the role of the Government of Canada, its activities, programs and services in achieving national goals and in serving Canadians;

- assists Canadians who wish to contribute to Canadian identity and to building a better Canada, through partnerships and liaison with groups and individuals.
- provides advice and support to the Chair of the Cabinet Committee on Communications.

Canada Mortgage and Housing Corporation**Objective**

To promote housing affordability and choice, ensure access to and competition and efficiency in housing finance, and protect the availability of adequate housing funding at low cost; to plan, research, and provide services and information, in areas of housing finance, affordability and choice, living environments and community planning; to promote and develop the export of Canadian expertise in housing research, services and products, and to support and participate in development and investigation of such expertise outside

Canada; and to contribute to the overall well being of the housing sector.

Canada Post Corporation**Objective**

The objective of the Corporation is to establish and operate a postal service.

Royal Canadian Mint**Objective**

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	1,520,010,000	...	...	1,520,010,000	1	Government Services Program	...	...	...	...
...	...	123,138,676	...	123,138,676	1a	Operating expenditures	...	...	...	...
...	...	20,968,227	...	20,968,227	1b	Transfer of \$3,870,000 from Public Works and Government Services Vote 5	...	...	...	...
...	...	...	3,870,000	3,870,000		Operating expenditures	...	...	...	...
...	...	...	3,135,531	3,135,531		Transfer from: Vote 5	...	...	...	...
...	...	...	26,488,292	26,488,292		TB Vote 10 ⁽¹⁾
...	...	...	...	...		TB Vote 15 ⁽¹⁾
...	1,520,010,000	144,106,503	33,493,823	1,697,610,726		Total—Vote 1	1,518,546,066	179,064,660	...	1,561,716,601
...	314,672,000	...	...	314,672,000	5	Capital expenditures	...	...	...	...
...	...	66,974,000	...	66,974,000	5b	Capital expenditures	...	...	...	...
...	...	...	(3,870,000)	(3,870,000)		Transfer to Vote 1	...	...	...	...
...	314,672,000	66,974,000	(3,870,000)	377,776,000		Total—Vote 5	272,806,348	104,969,652	...	265,004,101
...	...	...	...	...	6b	Government Telecommunications and Informatics Services	...	...	...	...
...	...	...	...	...		Revolving Fund—Ib decrease, pursuant to section 12 of the <i>Revolving Funds Act</i> , the amount by which the aggregate of expenditures made for the purposes of the Revolving Fund may exceed the revenues, from \$64,000,000, authorized pursuant to section 5.2 of the <i>Revolving Funds Act</i> , to \$45,000,000	...	1	...	...
...	48,900	...	1,816	50,716	(S)	Minister of Public Works and Government Services—Salary and motor car allowance	50,716	...	...	49,978
...	55,059,000	...	8,436,000	63,495,000	(S)	Contributions to employee benefit plans	63,495,000	...	...	59,036,828
369,794,400	...	...	...	369,794,400	(S)	Real Property Services Revolving Fund	...	...	...	...
...	...	...	(18,829,423)	(18,829,423)		Transferred liabilities (net of assets)	...	...	...	...
369,794,400	...	...	(18,829,423)	350,964,977		Total	47,867	350,917,110	...	31,765,355
9,283,432	(18,460,000)	...	18,460,000	9,283,432	(S)	Real Property Disposition Revolving Fund	(17,528,968)	19,855,929 ⁽²⁾	6,956,471	(23,793,290)
183,000,971	563,000	...	(563,000)	183,000,971	(S)	Optional Services Revolving Fund	(1,779,336)	...	184,780,307	6,551,586
86,616,145	...	...	...	86,616,145	(S)	Government Telecommunications and Informatics Services Revolving Fund	...	...	...	...
...	...	...	(19,000,000)	(19,000,000)		Decrease in drawdown authority	...	...	...	...
...	...	...	(20,000,000)	(20,000,000)		Reduction in accumulated surplus	...	...	...	...
86,616,145	...	...	(39,000,000)	47,616,145		Total	(7,121,878)	49,738,023	...	6,602,203

Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Policy—	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Budgetary	342,449,371	342,386,936	782,000	566,153	65,415,817	63,399,467	394,000	657,729	...	408,253,188	405,694,827	...
Non-budgetary	...	...	...	...	...	...	...	...	10,000,000	10,000,000	...	...
Programs and disbursement	155,577,179	138,665,344	65,049,000	59,256,899	264,707,373	258,017,730	294,624,974	288,769,228	...	190,708,578	167,170,745	...
Safety and security	279,033,605	279,006,745	9,039,000	7,178,369	13,066,360	11,828,789	52,435,800	56,854,146	...	248,703,065	241,159,757	...
Departmental administration	85,770,040	85,702,056	6,166,585	5,985,704	...	...	615,000	1,788,671	...	91,321,625	89,899,089	...
Sub-total—	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	862,830,195	845,761,081	81,036,585	72,987,125	343,189,450	333,245,986	348,069,774	348,069,774	...	938,986,456	903,924,418	...
Non-budgetary	...	...	...	...	...	...	...	...	10,000,000	10,000,000	...	...
Revenues netted against expenditures	(348,069,774)	(348,069,774)	...	...	...	...	(348,069,774)	(348,069,774)	...	...	...	...
Total Department—	514,760,421	497,691,307	81,036,585	72,987,125	343,189,450	333,245,986	...	...	...	938,986,456	903,924,418	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	10,000,000	10,000,000	...	...
Canadian Transportation Agency—	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	21,468,494	22,169,953	1,084,000	101,275	4,000	4,000	...	...	...	22,556,494	22,275,228	...
Civil Aviation Tribunal	...	...	...	...	...	...	...	...	...	...	...	...
Review and appeal hearings	1,039,527	992,001	...	...	...	...	...	...	...	1,039,527	992,001	...
Total Program—Budgetary	1,039,527	992,001	...	...	...	...	...	...	...	1,039,527	992,001	...
Total Ministry—	537,268,442	520,853,261	82,120,585	73,088,400	343,193,450	333,249,986	...	...	...	962,582,477	927,191,647	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	10,000,000	10,000,000	...	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Variance		
\$	\$	\$	\$	\$	\$	\$	\$
...	22,040,300	...	...	22,040,300	...	...	22,040,266
Department Grants							
...	...	1	99,999	100,000	...	...	100,000
...	22,040,300	1	99,999	22,140,300	...	...	22,140,266
Contributions							
...	2,000,000	...	...	2,000,000	...	...	2,125,000
...	466,000	...	1,999,500	2,465,500	251,355	...	1,841,871
...	2,653,000	...	...	2,653,000	153,000	...	2,500,000
...	7,630,000	...	(2,500)	7,627,500	644,661	...	6,718,614
...	19,000,200	...	1,649,370	20,649,570	641,166	...	20,962,516
...	1,230,000	...	...	1,230,000	85,422	...	1,207,200
...	188,000	...	(500)	187,500	51,601	...	220,728
...	600,000	...	...	600,000	...	...	600,000
...	1,723,960	...	(948,660)	775,300	1,339	...	991,157
...	2,024,647	...	...	2,024,647	...	...	2,199,500
...	2,500,000	...	...	2,500,000	185,306	...	1,503,421
...	...	...	125,000	125,000	...	...	125,000
...	...	...	2,500	2,500	2,500	...	...
...	...	...	250,000	250,000	...	...	...
...	...	...	35,000	35,000	...	...	...

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use			
...	...	...	250,000	250,000	...	...	117,513
...
...	40,015,807	...	3,359,710	43,375,517	41,359,167	2,016,350	41,112,520
Programs and divestiture							
Contributions for the operation of municipal or other airports:							
...	2,176,174	...	145,426	2,321,600	2,234,777	86,823	2,764,662
...	4,371,630	...	6,016,170	10,387,800	9,949,553	438,247	12,285,390
...	35,000,000	...	(11,549,900)	23,450,100	20,150,834	3,299,266	28,568,160
Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities—							
Major contributions—							
Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Rigolet, Port Hope Simpson, Postville, Hopedale and Williams Harbour)							
...	741,000	...	(172,000)	569,000	565,949	3,051	597,068
Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:							
...	50,000,000	...	(15,499,992)	34,500,008	34,500,008	...	19,483,949
...	4,700,000	...	...	4,700,000	4,650,538	49,462	6,300,000
...	1,800,000	...	233,000	2,033,000	2,032,751	249	2,967,250
...	20,000,000	...	6,539,900	26,539,900	26,539,870	30	28,163,782
...	34,000,000	...	(359,700)	33,640,300	32,855,448	784,852	34,222,378
(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge							
...	11,315,000	...	2,129,949	13,444,949	13,444,949	...	4,958,324
...	46,600,000	...	(719,500)	45,880,500	45,880,500	...	...
(S) Northumberland strait crossing subsidy payment							
...
Contribution to the province of Prince Edward Island for policing services in respect of the Confederation Bridge							
...	220,000	...	...	220,000	220,000	...	...

Transition assistance program re: elimination of the Atlantic

region freight subsidies:

...	4,000,000	...	319,853	4,319,853	...	5,022,150
...	7,351,004	...	(1,990,004)	5,361,000	...	28,914,850
...	500,000	...	48,240	548,240	...	10,030,000
...	2,433,017	...	922,783	3,355,800	...	9,830,000
...	15,747,368	...	1,877,032	17,624,400	...	14,123,000
...	1,171,000	...	5,508,900	6,679,900	...	34,765,132
...	600,000	...	480,000	1,080,000	...	...
...	2,432,700	...	...	2,432,700	...	61,840
...	3,800,000	...	(3,800,000)	...	...	...
...	1,260,000	...	(1,260,000)	...	...	...
...	48,000,000	...	(30,468,700)	17,531,300	...	1,253,122
...	1,448,300	...	3,953,123	5,401,423	...	5,418,070
...	...	...	253,700	253,700	...	26,623
...	...	...	30,000	30,000	...	...
...	...	...	31,900	31,900	...	98,680
...	...	...	2,245,000	2,245,000	...	...
...	...	...	125,000	125,000	...	...
...	...	...	...	...	...	216,712,345
...	299,667,193	...	(34,959,820)	264,707,373	...	466,566,775

Safety and security

National Safety Code:

...	172,840	...	(420)	172,420	...	172,420
...	147,560	...	(260)	147,300	...	147,280
...	283,120	...	440	283,560	...	283,560
...	206,920	...	80	207,000	...	206,960
...	524,000	...	...	524,000	...	625,000
...	968,360	...	(180)	968,180	...	968,180
...	252,920	...	540	253,460	...	253,460
...	265,160	...	(80)	265,080	...	265,080
...	450,800	...	600	451,400	...	451,400
...	346,800	...	100	346,900	...	346,900
...	129,000	...	...	129,000	...	129,000
...	129,520	...	(260)	129,260	...	129,260

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance		Available for use in subsequent years
	\$	\$				\$	\$	
...	...	...	1,109,000	1,109,000	...	...	1,109,000	...
...
...	7,495,000	...	...	7,495,000	7,421,370	73,630	...	7,190,202
...	200,000	...	...	200,000	200,000	...	...	200,000
...	384,700	...	(237,900)	146,800	92,019	54,781	...	206,177
...	...	...	8,500	8,500	8,500	...	...	12,000
...	...	...	100,000	100,000	100,000	...	...	...
...	...	...	29,400	29,400	29,400	...	...	29,800
...	...	...	...	...	...	...	...	300,000
...	11,956,700	...	1,009,560	12,966,260	11,728,789	1,237,471	...	11,916,679
...	351,639,700	...	(30,590,550)	321,049,150	311,105,686	9,943,464	...	519,595,974
Total—Contributions								
Departmental Summary by Business Line								
...	62,056,107	...	3,359,710	65,415,817	63,399,467	2,016,350	...	63,152,786
...	299,667,193	...	(34,959,820)	264,707,373	258,017,730	6,689,643	...	466,566,775
...	11,956,700	1	1,109,559	13,066,260	11,828,789	1,237,471	...	12,016,679
...	373,680,000	1	(30,490,551)	343,189,450	333,245,986	9,943,464	...	541,736,240
Total Department								
Canadian Transportation Agency								
Contributions								
...	4,000	...	...	4,000	4,000	...	...	4,000
...	4,000	...	...	4,000	4,000	...	...	4,000
...	373,684,000	1	(30,490,551)	343,193,450	333,249,986	9,943,464	...	541,740,240
Total Ministry								

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Budgetary (respendable revenues)	Authorities available for use in the current year		Authorities used in the previous year	
		\$	\$	\$	\$
Policy					
International marketing					
	394,000	657,729	1,060,028		
Programs and disbursement					
Harbours and ports revenues (net of commissions)	17,575,000	17,575,004	16,910,601		
Airports—					
Rentals	9,698,000	7,244,714	11,981,341		
Concessions	14,322,000	13,694,792	21,408,159		
Landing fees	18,758,000	18,771,380	22,804,473		
General terminal fees	13,617,000	13,529,786	16,924,229		
Miscellaneous	...	...	380,883		
Lease and chattel payments	215,359,000	214,479,747	190,204,505		
Miscellaneous revenues and recoveries	5,295,974	3,473,805	2,914,443		
	294,624,974	288,769,228	283,528,614		
Budgetary (respendable revenues)					
Recoveries from research and development activities					
NAV CANADA — Aircraft services					
Road Safety - Motor Vehicle Test Centre					
Marine safety fees					
Rail Safety—Shortline rail inspections					
Miscellaneous revenues and recoveries					
	17,575,000	17,575,004	16,910,601		
	9,698,000	7,244,714	11,981,341		
	14,322,000	13,694,792	21,408,159		
	18,758,000	18,771,380	22,804,473		
	13,617,000	13,529,786	16,924,229		
	...	...	380,883		
	215,359,000	214,479,747	190,204,505		
	5,295,974	3,473,805	2,914,443		
	294,624,974	288,769,228	283,528,614		
Total Ministry— Budgetary					
	348,069,774	348,069,774	343,198,797		

Revenues

Department	Current year		Previous year	
	\$		\$	
Tax revenues—				
Goods and services tax	25,632,628		25,163,866	
Air transportation tax	2,858,874		294,792,609	
Total tax revenues	28,491,502		319,956,475	
Non-tax revenues—				
Return on investments—				
Loans, investments and advances—				
Canada Ports Corporation—				
Interest	11,794		18,052	
Dividends	121,523		990,476	
Interport Loan Fund—				
Transfer of profit	1,350,810		2,918,200	
Halifax Port Corporation—	14,000,000		...	
Dividends	...		551,360	
Montréal Port Corporation—				
Interest	...		140,112	
Dividends	168,417		3,564,061	
Prince Rupert Port Corporation—	359,858		30,383	
Dividends	1,744		92,458	
Saint John Port Corporation—	17,142		5,171	
Dividends	2,578		4,641	
Hamilton harbour commissioners—	...		1,261,569	
Interest	100,657		51,782	
Dissolution	64,052		...	
St. Lawrence Seaway Management Corporation—	2,567,331		...	
Interest	155,085		...	
Montréal Port Authority—	105,748		...	
Interest	46,544		...	
Other	345,740		...	
Saint John Port Authority	45,893		...	
Prince Rupert Port Authority	3,027,381		...	
St. John's Port Authority	34,850		...	
Halifax Port Authority	22,527,147		9,628,265	
Trois-Rivières Port Authority				
Vancouver Port Authority				
Port Alberni Port Authority				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	3,370,019		8,928,847	
Adjustments to prior year's payables	6,224,352		7,285,801	
Privileges, licences and permits—				
Permit transport explosive	9,594,371		16,214,648	
St. Lawrence Seaway Management Corporation	44,409		47,000	
St. Lawrence Seaway Management Corporation	4,624,672		4,634,865	
Proceeds from sales	4,669,081		4,681,865	
Proceeds from sales	4,169,062		654,575	
Proceeds from the disposal of surplus Crown assets	2,641,958		2,014,627	
Miscellaneous non-tax revenues—				
Fines	754,476		485,837	
Lease Hopper Cars—CN	5,688,457		4,418,922	
Lease Hopper Cars—CP	6,368,732		6,949,149	
Revenues CN Repair Hopper Cars	886,778		26,118	
Revenues CP Repair Hopper Cars	77,190		296,230	
Sundries	2,381,736		118,978	
Total non-tax revenues	16,157,369		12,295,234	
Total Department	59,758,988		45,489,214	
Canadian Transportation Agency	88,250,490		365,445,689	
Tax revenues—				
Goods and services tax	...		1,604	
Total tax revenues	...		1,604	
Non-tax revenues—				
Refunds of previous years' expenditures	7,188		20,901	
Privileges, licences and permits	148		...	
Service fees—	153		87	
Charges to companies for services rendered	12,090		24,763	
Proceeds from sales—				
Proceeds from sales of orders and decisions				

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	1,297	1,124
Miscellaneous non-tax revenues	14	4
Total non-tax revenues	20,890	46,879
Total Program	20,890	48,483
Civil Aviation Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures	331	...
Total Program	331	...
Ministry Summary		
Tax revenues—		
Goods and services tax	25,632,628	25,165,470
Air transportation tax	2,858,874	294,792,609
Total tax revenues	28,491,502	319,958,079
Non-tax revenues—		
Return on investments	22,527,147	9,628,265
Refunds of previous years' expenditures	9,601,890	16,235,549
Privileges, licences and permits	4,669,229	4,681,865
Service fees	153	87
Proceeds from sales	4,181,152	679,338
Proceeds from the disposal of surplus Crown assets	2,643,255	2,015,751
Miscellaneous non-tax revenues	16,157,383	12,295,238
Total non-tax revenues	59,780,209	45,536,093
Total Ministry	88,271,711	365,494,172

SECTION 23

1999-2000

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

CONTENTS

	<i>Page</i>
Program objective and business line description	23.2
Ministry summary	23.4
Programs by business line	23.6
Transfer payments	23.7
Details of spendable amounts	23.9
Revenues	23.9

Secretariat

Central Administration of the Public Service Program

Objective

To support the Treasury Board in performing its statutory responsibilities for managing the government's financial, human and material resources.

Business Line Description

Resource planning and expenditure management

Provides advice to the Government on:

- allocations of direct program expenditures including operating and capital budgets of government departments and agencies, payments to dependent Crown corporations, and transfer payments to organisations, individuals and corporations;
- specific proposals in the context of government priorities and the expenditure management system;
- development of Estimates for the approval of Parliament;

Provides leadership, direction, analysis and advice to departments and agencies on proposals covering a range of issues including management of resources, business planning, expenditure information to Parliament, alternative service delivery initiatives, and regulatory affairs through the development of appropriate policies to support effective and efficient program delivery.

Human resources management

Supports the President and the Treasury Board in its capacity as general manager and employer for the Public Service of Canada by developing, recommending, and implementing the human resources management framework that will provide Canadians with a professional,

representative and productive workforce to deliver government programs and services. The framework includes legislation and policies related to job evaluation, compensation, terms and conditions of employment, training and development, labour relations, employment adjustment, human resources framework for alternative service delivery, the pension program, employee benefit and insurance programs, pay equity, employment equity and official languages. Provides departments and agencies with policy direction, interpretation and advice.

Comptrollership

Provides strategic leadership towards the achievement of modern comptrollership in the Government, which implies vigorous stewardship of public resources, a high standard of ethics, better information for decision-making and provision for appropriate parliamentary overview. Develops policies, standards, regulations and other tools for effective comptrollership that provides managers with flexibility while maintaining appropriate control and accountability. Leads the modernisation of the management of resources and development of systems for providing financial information, by implementing the Financial Information Strategy (FIS), including accrual accounting. Provides leadership and advice on results and performance reporting, reviews activities, quality services, financial policies, authorities and accounting, professional development, management of real property, and the acquisition of goods and services to departments and agencies.

Information technology and information management

Provides leadership, co-ordination, broad direction and advice on the strategic use of information technology/information management (IT/IM) to provide improved service, quality of information and more flexible approaches to program delivery. This includes:

- strategic oversight and facilitation in helping departments and agencies maximise benefits and contain costs in implementing IT/IM;
- facilitation of enterprise-wide solutions to horizontal IT/IM issues;
- serving as a technology strategist and expert advisor to Treasury Board ministers and senior officials across government;
- being a model user of information and communication technologies;
- co-ordinating measures for the recruitment and retention of IT/IM professionals.

Corporate administration

Includes executive direction for the Secretariat, corporate services that support the President and the Secretary/Comptroller General and other business lines in meeting their objectives (including: legal, public affairs, financial, personnel, ministerial and executive and administrative services).

Government Contingencies and Centrally Financed Programs

Objective

To provide interim spending authority for requirements approved by the Treasury Board, which arise after the Main Estimates have been tabled, and funding for centrally managed programs.

Business Line Description

Government contingencies

Provides funding for policy and workload requirements prior to approval of Supplementary Estimates as well as for a limited number of payroll shortfalls such as those related to severance and maternity benefits.

Government-wide initiatives

Provides funding to supplement other appropriations in support of implementation of strategic management initiatives in the Public Service of Canada.

Collective agreements

Provides funding to departments for the increased personnel costs of collective agreements.

Employer Contributions to Insurance Plans Program

Objective

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

Business Line Description

Public service insurance

Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the employment insurance premium reduction.

Public service pensions

Provides for payments under the *Public Service Pension Adjustment Act* of 1959 and the *Special Retirement Arrangements Act* and for employer costs of pension, benefit and social security plans to which employees locally engaged outside of Canada are subject.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Secretariat Central Administration of the Public Service Program	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	100,785,000	...	...	100,785,000	1	Operating expenditures				
...	...	22,224,700	...	22,224,700	1a	Operating expenditures				
...	...	7,571,750	...	7,571,750	1b	Transfer of \$1,500,000 from Treasury Board Vote 2				
...	...	...	1,500,000	1,500,000		Transfer from: Vote 2				
...	...	...	7,756,751	7,756,751		TB Vote 10				
...	...	...	1,027,088	1,027,088		TB Vote 15				
...	100,785,000	29,796,450	10,283,839	140,865,289		Total—Vote 1	136,543,135	4,322,154	...	109,269,573
...	37,528,000	...	...	37,528,000	2	Grants and contributions				
...	...	...	(1,500,000)	(1,500,000)		Transfer to Vote 1				
...	37,528,000	...	(1,500,000)	36,028,000		Total—Vote 2	36,339,454	(311,454)	...	39,905,143
...	48,900	...	2,088	50,988	(S)	President of the Treasury Board—Salary and motor car allowance	50,988	...	...	49,978
...	11,158,000	...	1,710,000	12,868,000	(S)	Contributions to employee benefit plans	12,868,000	...	...	9,744,000
...	...	...	39,165	39,165	(S)	Court awards	39,165	...	...	...
...	...	...	187,025	187,025	(S)	Refunds of amounts credited to revenues in previous years	187,025	...	...	1,303
...	149,519,900	29,796,450	10,722,117	190,038,467		Total Program—Budgetary	186,027,767	4,010,700	...	158,969,997
...	550,000,000	...	...	550,000,000	5	Government contingencies and Centrally Financed Programs				
...	...	...	(133,249,553)	(133,249,553)		Government contingencies				
...	...	...	(133,249,553)	(133,249,553)		Transfers to other ministries				
...	550,000,000	...	(133,249,553)	416,750,447		Total—Vote 5	...	416,750,447	...	...
...	24,800,000	...	...	24,800,000	10	Government-wide initiatives				
...	4,082,500	...	...	4,082,500	10a	Government-wide initiatives				
...	...	17,347,000	...	17,347,000	10b	Government-wide initiatives				
...	...	...	(44,054,721)	(44,054,721)		Transfers to this and other ministries				
...	24,800,000	21,429,500	(44,054,721)	2,174,779		Total—Vote 10	...	2,174,779	...	...

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secretariat												
Central Administration of the Public Service Program												
Resource planning and expenditure management	23,678,613	23,588,279	...	512,132	...	...	5,212	5,212	...	...	23,673,401	24,093,199
Human resources management	45,774,416	43,749,650	...	796,051	36,018,000	36,254,454	1,075,216	1,075,216	...	...	80,717,200	79,724,939
Control/leadership	25,444,703	24,570,312	...	545,890	...	75,000	530,203	530,203	...	...	24,914,500	24,660,999
Information technology and information management	27,161,432	25,501,086	...	600,261	10,000	10,000	187,932	187,932	...	...	26,983,500	25,923,415
Corporate administration	32,833,502	29,489,001	...	1,549,043	...	...	17,936	17,936	...	...	32,815,566	31,020,108
Canada infrastructure works	934,300	356,185	...	66,922	...	...	...	...	...	...	934,300	603,107
Sub-total	155,826,966	147,434,313	...	4,070,299	36,028,000	36,339,454	1,816,499	1,816,499	...	...	190,038,467	186,027,767
Revenues netted against expenditures	(1,816,499)	(1,816,499)	...	...	...	...	(1,816,499)	(1,816,499)	...	...	...	...
Total Program—Budgetary	154,010,467	145,618,014	...	4,070,299	36,028,000	36,339,454	...	...	...	...	190,038,467	186,027,767
Government Contingencies and Centrally Financed Programs												
Government contingencies	416,750,447	...	...	...	...	...	...	...	...	...	416,750,447	...
Government-wide initiatives	2,174,779	...	...	...	...	...	...	...	...	...	2,174,779	...
Collective agreements	40,676,563	...	...	...	...	...	...	...	...	...	40,676,563	...
Total Program—Budgetary	459,601,789	...	...	...	...	...	...	...	...	...	459,601,789	...
Employer Contributions to Insurance Plans Program												
Public service insurance	875,582,800	719,203,365	...	...	244,000	126,136	56,585,800	56,408,384	...	...	819,241,000	662,921,117
Public service pensions	292,611,744	287,364,673	...	...	57,766	57,766	...	...	...	...	292,669,510	287,422,439
Sub-total	1,168,194,544	1,006,568,038	...	...	301,766	183,902	56,585,800	56,408,384	...	...	1,111,910,510	950,343,556
Revenues netted against expenditures	(36,585,800)	(36,408,384)	...	...	...	...	(56,585,800)	(56,408,384)	...	...	...	...
Total Program—Budgetary	1,111,608,744	950,159,654	...	...	301,766	183,902	...	...	...	...	1,111,910,510	950,343,556
Total Ministry—Budgetary	1,725,221,000	1,095,777,668	...	4,070,299	36,329,766	36,523,356	...	...	...	...	1,761,550,766	1,136,371,323

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates				Variance	
\$	\$	\$	\$	\$	\$	\$	\$
Secretariat Central Administration of the Public Service Program							
Contributions Human resources management Youth internship program Contribution to United Way							
...	37,518,000	...	(1,500,000)	36,018,000	36,004,454	13,546 (250,000)	...
...	...	...	...	...	250,000	...	...
...	37,518,000	...	(1,500,000)	36,018,000	36,254,454	(236,454)	39,895,143
Comptrollership Contribution to the Canadian Comprehensive Auditing Foundation							
...	...	...	...	...	75,000	(75,000)	...
Information technology and information management Contribution to the Canadian Standards Association							
...	10,000	...	...	10,000	10,000	...	10,000
...	37,528,000	...	(1,500,000)	36,028,000	36,339,454	(311,454)	39,905,143
Program Summary by Business Line Human resources management Comptrollership Information technology and information management							
...	37,518,000	...	(1,500,000)	36,018,000	36,254,454	(236,454)	39,895,143
...	...	...	...	...	75,000	(75,000)	...
...	10,000	...	...	10,000	10,000	...	10,000
...	37,528,000	...	(1,500,000)	36,028,000	36,339,454	(311,454)	39,905,143
Employer Contributions to Insurance Plans Program Grants Public service insurance Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty Special Indemnity Plan for spouses of Canadian Forces attachés							
...	242,000	...	(457)	241,543	123,679	117,864	236,602
...	2,000	...	457	2,457	2,457	...	1,545
...	244,000	...	...	244,000	126,136	117,864	238,147

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	70,000	...	(12,234)	57,766	...	...	67,063
...	244,000	...	...	126,136	117,864	...	238,147
...	70,000	...	(12,234)	57,766	...	...	67,063
...	314,000	...	(12,234)	183,902	117,864	...	305,210
...	37,842,000	...	(1,512,234)	36,329,766	(193,590)	...	40,210,353

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Secretariat			
Central Administration of the Public Service Program			
Budgetary (respendable revenues)			
Resource planning and expenditure management	5,212	5,212	34,432
Human resources management	1,075,216	1,075,216	930,194
Comptrollership	530,203	530,203	71,782
Information technology and information management	187,932	187,932	408,631
Corporate administration	17,936	17,936	16,129
Total Program—Budgetary	1,816,499	1,816,499	1,461,168
Employer Contributions to Insurance Plans Program			
Budgetary (respendable revenues)			
Public service insurance	56,585,800	56,408,384	67,312,578
Receipts from revolving funds			
Total Program—Budgetary	56,585,800	56,408,384	67,312,578
Total Ministry— Budgetary	58,402,299	58,224,883	68,773,746

Revenues

	Current year	Previous year
	\$	\$
Secretariat		
Central Administration of the Public Service Program		
Tax revenues—		
Goods and services tax	546,346	568,363
Total tax revenues	546,346	568,363
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	3,372,951	2,007,838
Adjustments to prior year's payables	6,962,222	...
	10,335,173	2,007,838
Service fees—		
Access to information requests	833	1,709
Proceeds from sales	...	25
Miscellaneous non-tax revenues—		
Parking fees	7,904,600	7,385,845
Recovery of employee benefits	4,302	670
Disciplinary penalties	70,701	17,777
Miscellaneous	125,519	13,043
	8,105,122	7,417,335
Total non-tax revenues	18,441,128	9,426,907
Total Ministry	18,987,474	9,995,270

SECTION 24

1999-2000

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

Department

CONTENTS

	<i>Page</i>
Program objective and business line description	24.2
Ministry summary	24.3
Programs by business line	24.5
Transfer payments	24.6
Details of spendable amounts	24.8
Revenues	24.8

Department

Veterans Affairs Program

Objective

Contribute to the financial, physical and social health and well-being of veterans and other eligible clients in recognition of the sacrifices they made while serving their country, and to keep the memory of these sacrifices alive for all Canadians.

Business Line Description*Benefits and services*

The Benefits and services business line consists of four constituent service lines: Pensions and allowances, Pensions advocacy, Health care, and Commemoration. These service lines provide, in a fair and timely manner, compensation for hardships arising from disabilities and lost economic opportunities, professional legal representation, the delivery of innovative health and social programs and programs aimed at recognizing and honouring the achievements and sacrifices of portfolio client groups.

Corporate administration

The Corporate administration business line is composed of the following corporate functions: Offices of the Minister, the Deputy Minister, the Assistant Deputy Minister Corporate Services, Conflict Resolution, and Access to Information and Privacy; as well as executive secretariat services (including legislation and regulation), communications, corporate planning, finance (including property management functions), human resources, information management, management support services, audit and evaluation, and security services. These functions provide the corporate management and administrative support which enables the organization to set direction, manage change and assess performance.

Veterans Review and Appeal Board Program

Objective

Provide clients with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension and War Veterans Allowance claims.

Business Line Description*Veterans Review and Appeal Board*

The Veterans Review and Appeal Board (VRAB) is an independent quasi-judicial agency adjudicating reviews and appeals of pensions as well as appeals of War Veterans Allowance cases.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Veterans Affairs Program							
...	543,659,000	...	...	...	...	...	...
...	...	8,662,302	...	...	...	...	...
...	...	73,090,182	...	...	...	...	...
...	...	2,500,000	...	...	...	...	...
...	...	532,000	...	...	...	...	...
...	...	9,321,900	...	...	...	...	...
...	543,659,000	81,752,484	12,353,900	632,453,628	5,311,756	...	580,342,112
...	1,389,426,000	...	...	...	...	...	...
...	...	3,500,000	...	...	...	...	...
...	...	27,500,000	...	...	...	...	...
...	1,389,426,000	31,000,000	...	1,401,783,607	18,642,393	...	1,377,147,528
Total—Vote 1							
Grants and contributions							
...
...
...
...	1,389,426,000	31,000,000	...	1,401,783,607	18,642,393	...	1,377,147,528
Total—Vote 5							
Minister of Veterans Affairs—Salary and motor car allowances							
...	48,900	...	1,816	50,716	...	...	49,978
Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>							
...	12,000	...	(12,000)	...	...	...	...
...	10,000	...	(10,000)	...	...	...	...
Returned soldiers insurance actuarial liability adjustment (<i>The Returned Soldiers' Insurance Act</i>)							
...	175,000	...	83,679	258,679	...	...	340,664
...	28,217,000	...	4,323,000	32,540,000	...	...	30,280,000
24,703	...	...	71,442	94,764	...	1,381	116,645
...	...	...	31,827	31,827	...	...	4,054
24,703	1,961,547,900	112,752,484	16,843,664	2,067,213,721	23,954,149	1,381	1,988,280,981
Total budgetary							

Ministry Summary—Concluded

Source of authorities					Disposition of authorities							
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	\$	\$				\$	\$	\$				\$
602,641,645	...	...	...	602,641,645	(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the <i>Veterans' Land Act</i> , Parts I, II and III as amended by Vote L55, <i>Appropriation Act No. 3, 1970</i> . Limit \$605,000,000 (Net)			...	603,731,831	(1,842,732)	
24,703	1,961,547,900	112,752,484	16,843,664	2,091,168,751		Total Program—Budgetary			2,067,213,221	23,954,149	1,381	1,988,280,981
602,641,645	...	...	...	602,641,645		Non-budgetary			(1,090,186)	...	603,731,831	(1,842,732)
Veterans Review and Appeal Board Program												
...	6,844,000	...	...	6,844,000	10	Program expenditures						
...	...	785,928	...	785,928	10a	Program expenditures						
...	...	...	168,000	168,000		Transfer from: TB Vote 5 ⁽¹⁾						
...	...	...	192,000	192,000		TB Vote 15 ⁽¹⁾						
...	6,844,000	785,928	360,000	7,989,928		Total—Vote 10			7,985,930	3,998	...	7,160,073
...	1,226,000	...	188,000	1,414,000	(S)	Contributions to employee benefit plans			1,414,000	...	...	1,320,000
...	8,070,000	785,928	548,000	9,403,928		Total Program—Budgetary			9,399,930	3,998	...	8,480,073
24,703	1,969,617,900	113,538,412	17,391,664	2,100,572,679		Total Ministry—Budgetary			2,076,613,151	23,958,147	1,381	1,996,761,054
602,641,645	...	...	...	602,641,645		Non-budgetary			(1,090,186)	...	603,731,831	(1,842,732)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities granted / repealed available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
 (L) Non-budgetary authority (loan, investment or advance).
 (b) Treasury Board Vote 5—Government contingencies.
 Treasury Board Vote 10—Government-wide initiatives.
 Treasury Board Vote 15—Collective agreements.

Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Veterans Affairs Program												
Benefits and services	548,176,890	545,910,304	2,500,000	2,167,822	1,420,684,679	1,402,042,286	...	...	...	...	1,971,361,569	1,950,120,412
Corporate administration—												
Budgetary	117,807,182	115,249,147	2,000,000	1,843,662	...	...	...	...	...	...	119,807,182	117,092,809
Non-budgetary	...	...	...	...	...	...	...	...	...	...	602,641,645	(1,090,186)
Total Program—	665,984,072	661,159,451	4,500,000	4,011,484	1,420,684,679	1,402,042,286	...	...	...	...	2,091,168,751	2,067,213,221
Budgetary	...	...	...	...	...	...	...	...	...	...	602,641,645	(1,090,186)
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Veterans Review and Appeal												
Board Program—												
Budgetary	9,403,928	9,399,930	...	...	...	...	...	...	...	...	9,403,928	9,399,930
Total Ministry—	675,388,000	670,559,381	4,500,000	4,011,484	1,420,684,679	1,402,042,286	...	...	...	...	2,100,572,679	2,076,613,151
Budgetary	...	...	...	...	...	...	...	...	...	...	602,641,645	(1,090,186)
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers		\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Veterans Affairs Program							
Grants							
...	1,500,000	...	...	1,099,425	400,575	...	1,071,981
Benefits and services							
Treatment and related allowances							
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45/8848 of November 22, 1944, which shall be subject to the <i>Pension Act</i> , for compensation for former prisoners of war under the <i>Pension Act</i> , and Newfoundland special awards							
...	1,167,137,000	24,200,000	(2,200,000)	1,182,415,836	6,721,164	...	1,154,266,853
Payments under the Flying Accidents Compensation Regulations							
...	750,000	...	...	587,869	162,131	...	581,380
...	71,000	...	...	11,126	59,874	...	12,143
War veterans allowances and civilian war allowances							
...	40,900,000	...	...	37,948,781	2,951,219	...	42,862,997
Assistance in accordance with the provisions of the Assistance Fund Regulations							
...	2,000,000	...	...	968,074	1,031,926	...	1,005,864
Canadian Veterans Association of the United Kingdom							
...	1,000	...	...	1,000	...	...	...
Other benefits:							
Children of deceased veterans education assistance							
...	50,000	...	...	38,553	11,447	...	11,766
University and vocational training							
...	50,000	...	...	8,557	41,443	...	21,984
Assistance to Canadian veterans—Overseas district							
...	390,000	...	...	330,836	59,164	...	370,211
Repayment under subsection (3) of section 10 of the <i>Veterans Rehabilitation Act</i>							
...	2,000	...	...	...	2,000	...	...
Last Post Fund							
...	16,319,000	...	(500,000)	13,639,295	2,179,705	...	12,122,923
Commonwealth War Graves Commission							
...	6,648,000	500,000	...	6,939,989	208,011	...	6,757,305
United Nations Memorial Cemetery in Korea							
...	70,000	...	...	49,462	20,538	...	50,343
(S) Returned soldiers insurance actuarial liability adjustment							
...	10,000	...	(10,000)	...	...	...	...
(S) Veterans insurance actuarial liability adjustment							
...	175,000	...	83,679	258,679	...	...	340,664
...	1,236,073,000	24,700,000	(2,626,321)	1,244,297,482	13,849,197	...	1,219,476,414

Corporate administration
Payments under the *War Service Grants*

...	2,000	...	(2,000)	...	...	...	...	...	...
...	10,000	...	(10,000)	...	...	...	...	...	...
...	12,000	...	(12,000)	...	...	...	...	...	...
...	1,236,085,000	24,700,000	(2,638,321)	1,258,146,679	Total—Grants	1,244,297,482	13,849,197	...	1,219,476,414
Contributions									
Benefits and services									
Contributions to veterans, under the Veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs									
...	151,000,000	6,300,000	2,700,000	160,000,000	Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	156,384,829	3,615,171	...	152,549,503
...	2,538,000	...	...	2,538,000	Total—Contributions	1,359,975	1,178,025	...	5,462,275
...	153,538,000	6,300,000	2,700,000	162,538,000	Program Summary by Business Line	157,744,804	4,793,196	...	158,011,778
Program Summary by Business Line									
Benefits and services									
...	1,389,611,000	31,000,000	73,679	1,420,684,679	Corporate administration	1,402,042,286	18,642,393	...	1,377,488,192
...	12,000	...	(12,000)	...	Total Program	...	...	...	...
...	1,389,623,000	31,000,000	61,679	1,420,684,679	Total Ministry	1,402,042,286	18,642,393	...	1,377,488,192
...	1,389,623,000	31,000,000	61,679	1,420,684,679	(S) Statutory transfer payment.	1,402,042,286	18,642,393	...	1,377,488,192

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Fund—			
Advances	...	1,110,725	2,114,729
Repayment of loans	...		
Total Ministry—			
Non-budgetary		1,110,725	2,114,729

Revenues

	Current year	Previous year
	\$	\$
Department		
Veterans Affairs Program		
Tax revenues—		
Goods and services tax	28,254	26,358
Total tax revenues	28,254	26,358
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Veterans' Land Act Fund—		
Advances	33,420	208,862
Refunds of previous years' expenditures—		
Refunds—		
War veterans allowance	545,696	576,523
Pensions	976,775	1,198,410
Other grants and contributions	156,293	176,937
Adjustments to prior year's payables	701,092	793,317
Refunds of operating and maintenance funds	370,171	1,528,604
Recovery of losses of money	38,506	21,898
	2,788,533	4,295,689
Service fees—		
Provincial hospital insurance plans for in-patient hospital services	19,534,207	20,783,307
Other in-patient hospital services	5,898,098	7,382,607
Medical services	14,430	24,698
Meals	275,513	259,526
	25,722,248	28,450,138
Proceeds from sales	2,166	2,529
Proceeds from the disposal of surplus Crown assets	71,442	117,284
Miscellaneous non-tax revenues—		
Recovery of pensions from foreign governments	4,479,804	5,052,222
Rental of space in hospitals	53,587	39,637
Recovery of service to foreign veterans	230,277	671,818
Medals and decorations	111,448	...
Sundry	17,633	158,146
	4,892,749	5,921,823
Total non-tax revenues	33,510,558	38,996,325
Total Ministry	33,538,812	39,022,683

⁽¹⁾ Interest unless otherwise indicated.

SECTION 25

1999-2000

PUBLIC ACCOUNTS OF CANADA

Index

A

- ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES, *see* *Volume I, Section 5*
- ACCOUNTS RECEIVABLE, *see* *Volume II (Part II), Section 4*
- ACQUISITION OF LAND, BUILDINGS AND WORKS, *see* *Volume II (Part II), Section 6*
- ACQUISITION OF MACHINERY AND EQUIPMENT, *see* *Volume II (Part II), Section 7*
- Administration Program (Indian Affairs and Northern Development), 13
- AGRICULTURE AND AGRI-FOOD, 2
- Atlantic Canada Opportunities Agency, 14
- Atomic Energy Control Board, 17
- Atomic Energy of Canada Limited, 17
- Auditor General, 7
- Authorities available from previous years, 1.72
- Authorities for the spending of proceeds from the disposal of surplus Crown assets, 1.82
- Authorities granted by statutes other than Appropriation Acts, 1.61
- Authorities granted in current year Appropriation Acts, 1.39

B

- Business Development Bank of Canada, 14
- Business Line Description, Program objective and—*See related ministerial section*

C

- Canada Council, 4
- CANADA CUSTOMS AND REVENUE AGENCY, 3
- Canada Deposit Insurance Corporation, 7
- Canada Industrial Relations Board, 12
- Canada Information Office, 20
- Canada Mortgage and Housing Corporation, 20
- Canada Post Corporation, 20
- Canadian Artists and Producers Professional Relations Tribunal, 12

C—Concluded

- Copyright Board, 14
- Corporate Services Program, 12
- Correctional Service, 21
- Crown Corporations Program, 20

D

- Details of other program expenditures of other ministries, 1.11
- Details of other transfer payments, 1.10
- Details of spendable amounts—*See related ministerial section*

E

- Economic Development Agency of Canada for the Regions of Quebec, 14
- Economic, Social and Financial Policies Program, 7
- Employer Contributions to Insurance Plans Program, 23
- Enterprise Cape Breton Corporation, 14
- ENVIRONMENT, 6
- Export Development Corporation, 9

F

- Farm Credit Corporation, 2
- Federal Court of Canada, 15
- FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, *see* *Volume II (Part II), Section II*
- Federal-Provincial Transfers Program, 7
- FINANCE, 7
- FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS, *see* *Volume II (Part II), Section 2*
- FINANCIAL STATEMENTS OF REVOLVING FUNDS, *see* *Volume II (Part II), Section I*
- FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND OPINIONS OF THE AUDITOR GENERAL, *see* *Volume I, Section I*
- FINANCIAL STATEMENTS—OTHER INFORMATION RELATED TO THE, *see* *Volume I, Section 10*

Canadian Broadcasting Corporation, 4

Canadian Centre for Management Development, 19

Canadian Centre for Occupational Health and Safety, 12

Canadian Commercial Corporation, 9

Canadian Dairy Commission, 2

Canadian Environmental Assessment Agency, 6

Canadian Film Development Corporation, 4

Canadian Food Inspection Agency, 2

CANADIAN HERITAGE, 4

Canadian Human Rights Commission, 15

Canadian Human Rights Tribunal, 15

Canadian Intergovernmental Conference Secretariat, 19

Canadian International Development Agency, 9

Canadian International Trade Tribunal, 7

Canadian Museum of Civilization, 4

Canadian Museum of Nature, 4

Canadian Polar Commission, 13

Canadian Radio-television and Telecommunications Commission, 4

Canadian Security Intelligence Service, 21

Canadian Space Agency, 14

Canadian Transportation Accident Investigation and Safety Board, 19

Canadian Transportation Agency, 22

Cape Breton Development Corporation, 17

CASH AND ACCOUNTS RECEIVABLE, *see* *Volume I, Section 7*

Central Administration of the Public Service Program, 23

Chief Electoral Officer, 19

CITIZENSHIP AND IMMIGRATION, 5

Civil Aviation Tribunal, 22

Commissioner for Federal Judicial Affairs, 15

Commissioner of Official Languages, 19

Competition Tribunal, 14

CONSOLIDATED ACCOUNTS, *see* *Volume I, Section 4*

F—Concluded

FISHERIES AND OCEANS, 8
FOREIGN AFFAIRS AND INTERNATIONAL TRADE, 9
FOREIGN EXCHANGE ACCOUNTS, *see Volume I, Section 8*
Freshwater Fish Marketing Corporation, 8

G

Government Contingencies and Centrally Financed Programs, 23
Government Services Program, 20
GOVERNOR GENERAL, 10

H

Hazardous Materials Information Review Commission, 11
HEALTH, 11
House of Commons, 18
HUMAN RESOURCES DEVELOPMENT, 12
Human Resources Investment and Insurance Program, 12

I

Immigration and Refugee Board of Canada, 5
Income Security Program, 12
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, 13
Indian and Inuit Affairs Program, 13
INDUSTRY, 14

INTEREST-BEARING DEBT, *see Volume I, Section 6*

International Development Research Centre, 9
International Joint Commission, 9

J

JUSTICE, 15

L

Labour Program, 12
Law Commission of Canada, 15
Leadership Network, The, 19
Library of Parliament, 18
LOANS, INVESTMENTS AND ADVANCES, *see Volume I, Section 9*

M

Medical Research Council, 11
Millennium Bureau of Canada, 19
Ministerial expenditures by standard object, 1.12
Ministerial expenditures by type, 1.4
Ministerial revenues by main classification, 1.20
Ministry summary (of source and disposition of authorities)—*See related ministerial section*

N

NAFTA Secretariat, Canadian Section, 9
National Archives of Canada, 4
National Arts Centre Corporation, 4
National Battlefields Commission, 4
National Capital Commission, 4
NATIONAL DEFENCE, 16
National Energy Board, 17
National Film Board, 4
National Gallery of Canada, 4
National Library, 4
National Museum of Science and Technology, 4
National Parole Board, 21
National Research Council of Canada, 14
National Round Table on the Environment and the Economy, 19
NATURAL RESOURCES, 17

N—Concluded

Natural Sciences and Engineering Research Council, 14
Non-lapsing authorities granted/repealed in the current year, 1.80
Northern Affairs Program, 13
Northern Pipeline Agency, 9
O
Office of the Correctional Investigator, 21
Office of the Superintendent of Financial Institutions, 7
Offices of the Information and Privacy Commissioners of Canada, 15
OTHER GOVERNMENT-WIDE INFORMATION, *see Volume II (Part II), Section 12*
OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS, *see Volume I, Section 10*
OTHER MISCELLANEOUS INFORMATION, *see Volume II (Part II), Section 13*

P

Parks Canada Agency, 4
PARLIAMENT, 18
Patented Medicine Prices Review Board, 11
PAYMENTS OF CLAIMS AGAINST THE CROWN, *see Volume II (Part II), Section 10*
EX GRATIA PAYMENTS AND COURT AWARDS, *see Volume II (Part II), Section 10*
PRIVY COUNCIL, 19
PROFESSIONAL AND SPECIAL SERVICES, *see Volume II (Part II), Section 5*
Program objective and business line description—*See related ministerial section*
Programs by business line—*See related ministerial section*
PUBLIC DEBT CHARGES, *see Volume II (Part II), Section 9*
Public Debt Program, 7
Public Service Commission, 4

P —Concluded

Public Service Staff Relations Board, 19

PUBLIC WORKS AND GOVERNMENT SERVICES, 20

R

Recapitulation of external expenditures by standard object, 1.19

Recapitulation of external expenditures by type, 1.9

Recapitulation of external revenues by main classification, 1.25

REVENUES, EXPENDITURES AND ACCUMULATED

DEFICIT, *see* Volume I, Section 3Revenues—*See* related ministerial section

Royal Canadian Mint, 20

Royal Canadian Mounted Police, 21

Royal Canadian Mounted Police External Review Committee, 21

Royal Canadian Mounted Police Public Complaints Commission, 21

S

Security Intelligence Review Committee, 19

Senate, The, 18

Social Sciences and Humanities Research Council, 14

SOLICITOR GENERAL, 21

Source and disposition of authorities by type (voted and statutory), 1.34

Source and disposition of budgetary authorities by ministry, 1.27

Source and disposition of non-budgetary authorities by ministry, 1.32

Standards Council of Canada, 14

Statement of revenues and expenditures, 1.3

Statistics Canada, 14

Status of Women—Office of the Co-ordinator, 4

SUMMARY TABLES, 1

SUPPLEMENTARY FINANCIAL INFORMATION, *see* Volume I, Section 2SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT, *see* Volume II (Part II), Section 3

Supreme Court of Canada, 15

T

Tax Court of Canada, 15

Transfer payments—*See* related ministerial sectionTRANSFER PAYMENTS, *see* Volume II (Part II), Section 8

TRANSPORT, 22

TREASURY BOARD, 23

V

VETERANS AFFAIRS, 24

Veterans Affairs Program, 24

Veterans Review and Appeal Board Program, 24

W

Western Economic Diversification, 14

CA1
FN
-P72

V.2
pt.2



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Government
Publications

Public Accounts of Canada

2000

Volume II

Part II

Additional Information and Analyses

Canada¹³



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

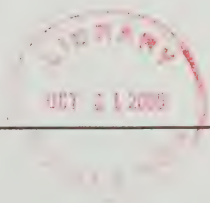
2000

Volume II

Part II

Additional Information and Analyses

Canada



© Minister of Public Works and Government Services Canada 2000

Available in Canada through

your local bookseller

or by mail from

Canadian Government Publishing

Ottawa, Canada K1A 0S9

Catalogue No. P51-1/2000-2-2E

ISBN 0-660-18107-X

INSTRUCTIONS

The *Public Accounts of Canada* (published and unpublished information) for 1999-2000 is available on the web in a PDF (Acrobat) format at the following URL: <http://www.pwgsc.gc.ca/text/pubacc-e.html>.

To request unpublished information for 2000-2001, please fill out and mail or fax a copy of this form to the following address, or call (819) 956-8551 to request the information.

Send to : Public Works and Government Services Canada
Central and Public Accounts Reporting Directorate
Place du Portage, Phase III, Core 13A2
11 Laurier Street
Hull, Québec
K1A 0S5

Fax number: (819) 956-5407

Unpublished information Request Form related to sections 5, 6 and 8 of Volume II (part II) of the 1999-2000 *Public Accounts of Canada*

Requested by:

Name: _____

Address: _____

Postal code: _____

Telephone number: () -

Fax number: () -

Name of organization (if any): _____

Please send me:

Section 5 (Professional and special services)

English ☐

French ☐

Section 6 (Acquisition of land, buildings and works)

English ☐

French ☐

Section 8 (Transfer payments)

English ☐

French ☐

Medium of transmission:

Printed (paper copy) format: ☐
or

Electronic format: ☐ We will contact you for further details.

VOLUME II (PART II)

1999-2000

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

- Introduction
- 1. Financial Statements of Revolving Funds
- 2. Financial Statements of Departmental Corporations
- 3. Supplementary Information Required by the *Financial Administration Act*
- 4. Accounts Receivable
- 5. Professional and Special Services
- 6. Acquisition of Land, Buildings and Works
- 7. Acquisition of Machinery and Equipment
- 8. Transfer Payments
- 9. Public Debt Charges
- 10. Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards
- 11. Federal-Provincial Shared-Cost Programs
- 12. Other Government-Wide Information
- 13. Other Miscellaneous Information
- 14. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entity (Section 2);

- supplementary information required by the *Financial Administration Act* (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- acquisition of land, buildings and works (Section 6);
- acquisition of machinery and equipment (Section 7);
- transfer payments (Section 8);
- public debt charges (Section 9);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
- other Government-wide information (Section 12); and,
- other miscellaneous information (Section 13).

SECTION 1

1999-2000

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

CONTENTS

	<i>Page</i>
Canadian Grain Commission	1.2
Canadian Intellectual Property Office	1.8
Canadian Pari-Mutuel Agency	1.14
Consulting and Audit Canada	1.18
CORCAN	1.23
Defence Production	1.27
Geomatics Canada	1.29
Government Telecommunications and Informatics Services	1.35
National Film Board	1.40
Optional Services	1.47
Parks Canada Enterprise Units	1.53
Passport Office	1.57
Real Property Disposition	1.61
Real Property Services	1.65
Staff Development and Training	1.71
Townsites	1.76
Translation Bureau	1.80

Canadian Grain Commission Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimate and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Canadian Grain Commission's financial services develops and disseminates financial management and accounting policies and issues, specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that trans-

actions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organization arrangements that provide appropriate divisions of responsibility and by communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund at March 31, 2000 and the results of operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada. This opinion has been appended to these financial statements. The audit committee of the Fund has approved the issuance of the financial statements.

Approved by:

BARRY SENFT
Chief Commissioner

DENNIS N. KENNEDY
Chief Operating Officer

August 15, 2000

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net surplus (deficit) for the year		11,708		(11,149)
Add: items not requiring use of funds				
Amortization	1,700	1,095	2,500	1,496
Termination benefits		637		414
Gain on asset disposal		(67)		(2)
	1,700	1,665	2,500	1,908
Operating (use) of funds	1,700	13,373	2,500	(9,241)
Net capital acquisitions	(2,000)	(1,513)	(2,500)	(674)
Working capital change		(11,406)		6,564
Other items		751		3,146
Authority (used) provided	(300)	1,205		(205)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority	(2,171)	(1,717)
Add: PAYE charges against the appropriation account after March 31	19,781	207
Less: amounts credited to the appropriation account after March 31	20,325	
Net authority provided, end of year	(2,715)	(1,510)
Authority limit	12,000	12,000
Unused authority carried forward	14,715	13,510

Canadian Grain Commission Revolving Fund—Continued

AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
OF THE CANADIAN GRAIN COMMISSION REVOLVING
FUND

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 2000 and the statements of operations, accumulated surplus (deficit) and cash flows for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers LLP
Chartered Accountants

June 9, 2000

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada (Note 4)	22,354	1,855	Government of Canada	16,141	7,751
Outside parties	3,547	3,198	Outside parties	1,133	407
Prepaid expenses	72	40	Salaries payable	2,020	1,539
Accountable advances to employees	16	10	Vacation payable	1,300	1,145
	25,989	5,103	Deferred revenues	353	629
Capital assets—at cost (Note 3)	10,856	9,578		20,947	11,471
Less: accumulated amortization	7,734	6,941	Long-term		
	3,122	2,637	Allowance for employee termination benefits	2,308	1,667
			EQUITY OF CANADA		
			Contributed capital	4,941	4,941
			Accumulated net charge against the Fund's		
			authority	(2,171)	(1,717)
			Accumulated surplus (deficit)	3,086	(8,622)
				5,856	(5,398)
	29,111	7,740		29,111	7,740

The accompanying notes form an integral part of these financial statements.

Approved by:

B. SENFT
Commissioner

DOUGLAS STOW
Commissioner

Canadian Grain Commission Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Revenues		
Service fees	40,432	34,968
Special appropriation (Note 4)	20,139	117
Parliamentary appropriation (Note 4)	6,280	6,280
Japanese certification	958	908
License fees	223	220
	<u>68,032</u>	<u>42,493</u>
Expenses		
Salaries and employee benefits	44,452	43,054
Employee termination benefits	637	414
Rent	3,322	3,314
Repairs, supplies and miscellaneous	2,795	1,607
Travel and removal	1,822	1,332
Amortization	1,095	1,496
Professional and special services	1,024	1,123
Communications	881	1,019
Postage and freight	363	285
Gain on disposal of capital assets	(67)	(2)
	<u>56,324</u>	<u>53,642</u>
Net income (loss) for the year	11,708	(11,149)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Accumulated (deficit) surplus at beginning of year ..	(8,622)	2,527
Net income (loss) for the year	11,708	(11,149)
Accumulated surplus (deficit), end of year	<u>3,086</u>	<u>(8,622)</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Financial resources provided by (used in)		
Operating activities:		
Net income (loss) for the year	11,708	(11,149)
Non-cash items		
Amortization	1,095	1,496
Provision for employee termination benefits	637	414
Gain on disposal of capital assets	(67)	(2)
	<u>13,373</u>	<u>(9,241)</u>
Change in other assets and liabilities	(11,406)	6,564
Net financial resources provided by operating activities	<u>1,967</u>	<u>(2,677)</u>
Investing activities:		
Capital assets purchased	(1,583)	(680)
Proceeds on disposal of capital assets	70	6
Net financial resources used in investing activities	<u>(1,513)</u>	<u>(674)</u>
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	454	(3,351)
Accumulated net charge against the Fund's authority, beginning of year	<u>1,717</u>	<u>5,068</u>
Accumulated net charge against the Fund's authority, end of year	<u>2,171</u>	<u>1,717</u>

The accompanying notes form an integral part of these financial statements.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. It became a Special Operating Agency on April 1, 1992. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and ensure a dependable commodity for domestic and export markets in the interests of grain producers.

Effective April 1, 1995, the Treasury Board approved the establishment of the Canadian Grain Commission Revolving Fund. The Fund has a continuing non-lapsing authority for up to \$12 million as a drawdown from the Consolidated Revenue Fund for the provision of regulatory grain services including the market support activity of the Grain Research Laboratory. In addition, the Treasury Board agreed to have the expenditures related to appointments by the Governor in Council of assistant commissioners and the supervisor of the Winnipeg Commodity Exchange and one-half of the expenditures of the Grain Research Laboratory covered by Parliament appropriation. The maximum amount of the parliamentary appropriation is \$6.28 million.

On January 21, 1999, an order in council was passed which approved changing the Canadian Grain Commission status from a Special Operating Agency to that of a separate Government department. This change was operational effective April 1, 1999.

On February 1, 2000, the Grain Futures Act was repealed and the Canadian Grain Commission's role as the Supervisor of the Winnipeg Commodity Exchange was assumed by the Manitoba Securities Commission. The \$0.2 million of parliamentary appropriation relating to this role ceases as of April 1, 2000, although an appropriation will be received in 2001 for actual expenditures incurred in effecting this transition.

In addition to the *Canada Grain Act*, the Canadian Grain Commission also exercises certain responsibilities under the *Financial Administration Act* and associated regulations.

2. Accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds established by the Receiver General. The significant accounting policies are as follows:

Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. Unless otherwise disclosed, expenses are recorded in the period they are incurred.

Parliamentary appropriation

The parliamentary appropriation received for the appointments by the Governor in Council of assistant commissioners, the supervisor of the Winnipeg Commodity Exchange and Grain Research Laboratory expenditures has been recorded as revenues of the Revolving Fund. Parliamentary appropriations relating to employee benefits earned prior to April 1, 1995 have been recorded as an account receivable from the Government of Canada.

Capital assets

Certain capital assets previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Capital assets acquired subsequent to April 1, 1995 are recorded at cost. Capital assets acquired by the Grain Research Laboratory are recorded net of parliamentary appropriation.

Proceeds from the disposal of contributed assets revert to the Consolidated Revenue Fund. Proceeds from the disposal of other capital assets are retained by the Revolving Fund.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	10 years
Computer equipment and software	3 years
Leasehold improvements	5 years

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. These benefits are

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

estimated to be \$6.1 million at March 31, 2000. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts as they accrue.

Pension plan

Employees of the Canadian Grain Commission are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

3. Capital assets and accumulated amortization

Capital assets— at cost	Balance April 1, 1999	Acquisi- tion	Disposals	Balance March 31, 2000
(in thousands of dollars)				
Scientific equipment	3,063	150	28	3,185
Office equipment	775	56	20	811
Operational equipment	332	164	1	495
Computer equipment	3,380	998	256	4,122
Leasehold improvements	2,028	215		2,243
	9,578	1,583	305	10,856
<hr/>				
Accumulated amortization	Balance April 1, 1999	Amortiza- tion	Decrease	Balance March 31, 2000
(in thousands of dollars)				
Scientific equipment	2,194	315	28	2,481
Office equipment	566	70	20	616
Operational equipment	128	36		164
Computer equipment	2,782	424	254	2,952
Leasehold improvements	1,271	250		1,521
	6,941	1,095	302	7,734

4. Parliamentary appropriation

Grain Research Laboratory

One half of the costs incurred by the Canadian Grain Commission Revolving Fund for the Grain Research Laboratory were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2000	1999
(in thousands of dollars)		
Salaries and employee benefits	3,766	3,712
Rent	752	611
Repairs, supplies and miscellaneous	803	434
Capital assets	224	107
Professional and special services	83	77
Communications	33	65
Travel and removal	121	55
Postage and freight	39	27
Employee termination benefits	60	39
Total expenditures paid by parliamentary appropriation	5,881	5,127
Less: capital assets charged to the balance sheet	224	107
Grain Research Laboratory parliamentary appropriation revenues	5,657	5,020
Appointments parliamentary appropriation revenue	623	1,260
Total parliamentary appropriation revenue	6,280	6,280

Appointments

The costs associated with the appointments by the Governor in Council of the assistant commissioners and the supervisor of the Winnipeg Commodity Exchange were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2000	1999
(in thousands of dollars)		
Salaries and employee benefits	470	929
Travel and removal	62	85
Professional and special services	6	53
Communications	38	70
Repairs, supplies and miscellaneous	15	47
Rent	24	58
Employee termination benefits	6	11
Postage and freight	2	7
Appointments parliamentary appropriation revenue	623	1,260

Canadian Grain Commission Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

The Federal Government announced changes to the CGC's funding arrangement with additional total interim parliamentary appropriations of \$83 million for the years up to and including the year ending March 31, 2004. The arrangement provides additional appropriations of \$20 million in 2000, \$14 million in 2001, \$15 million in 2002, \$17 million in 2003 and \$17 million in 2004. The \$20 million appropriation for 2000 was approved by the Treasury Board during the year, and was received subsequent to year end. The \$14 million appropriation for 2001 was also approved by the Treasury Board prior to year end. Future years' appropriations will be confirmed in future Federal government budgets.

Also included in special appropriations for the year is \$139,000 relating to the Special Crops Insurance Program.

5. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are as follows:

	(in thousands of dollars)
2001	2,873
2002	2,617
2003	187
2004	122
2005	122

6. Contingency

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

7. Insurance

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry insurance on its property.

8. Income taxes

The Canadian Grain Commission is not subject to income taxes.

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Intellectual Property Office (CIPO) Revolving Fund have been prepared by CIPO in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements. These financial statements were prepared in accordance with generally accepted accounting principles. Significant accounting policies are set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

CIPO maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood

throughout the organization. The functional responsibility for integrity and objectivity of these financial statements rests with CIPO which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

At the request of CIPO, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2000 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles. This external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

Approved by:

DAVID TOBIN
Chief Executive Officer

MAUREEN DOUGAN
Chief Operating Officer

ANDRÉ ROUSSEAU, CGA
Manager, Finance and Administration

July 20, 2000

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year.....	(4,022)	9,595	100	(2,813)
Add: items not requiring use of funds	11,014	14,356	13,300	13,339
Operating source of funds.....	6,992	23,951	13,400	10,526
Net capital acquisitions	(931)	(1,941)	(9,569)	(6,186)
Working capital change (Note 8)	(1,170)	(802)	(8,547)	(8,130)
Other items		(3,717)	(5,820)	4,562
Authority provided (used)	4,891	17,491	(10,536)	772

The accompanying notes form an integral part of these financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
(Debit) balance in the accumulated net charge against the Fund's authority	(27,958)	(12,138)
Transfer from Treasury Board Vote 5	(433)	(237)
	(28,391)	(12,375)
Add: PAYE charges against the appropriation account after March 31.....	5,143	6,142
Less: amounts credited to the appropriation account after March 31.....	2,127	1,217
Net authority provided, end of year	(25,375)	(7,450)
Authority limit	15,000	15,000
Unused authority carried forward	40,375	22,450

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—Continued

AUDITORS' REPORT

TO THE DEPUTY MINISTER OF INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2000 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

KPMG LLP
Chartered Accountants

Ottawa, Canada
June 9, 2000

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999		2000	(Restated Note 3) 1999
ASSETS			LIABILITIES		
Current			Current		
Petty cash	2	2	Deposit accounts	475	381
Accounts receivable			Accounts payable		
Government of Canada	1,450	817	Government of Canada	2,472	1,697
Outside parties	1,200	754	Outside parties	5,201	5,868
Unbilled revenues	5,246	5,781	Deferred revenues	12,827	13,334
Prepaid expenses	23	70		20,975	21,280
	7,921	7,424			
Capital assets (Note 4)	82,218	94,633	Employee termination benefits and vacation pay	2,509	2,050
Unbilled revenues	703	323	Deferred revenues	15,865	14,947
				18,374	16,997
			Deferred capital assistance (Note 5)	46,290	52,675
			Contractual obligations (Note 7)		
			Contingencies (Note 11)		
			EQUITY OF CANADA (Note 6)		
			Accumulated net charge against the Fund's authority	(27,958)	(12,138)
			Accumulated surplus	33,161	23,566
				5,203	11,428
	90,842	102,380		90,842	102,380

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999
Revenues	70,980	64,298
Expenses		
Salaries and employee benefits	35,897	38,537
Amortization of capital assets	14,356	13,339
Professional services	9,625	14,756
Accommodation	4,084	3,448
Materials and supplies	1,403	1,058
Information	867	596
Communications	530	599
Travel	196	377
Freight and postage	256	250
Repairs and maintenance	249	235
Training	87	140
Rentals	148	161
	67,698	73,496
Profit (loss) before amortization of deferred capital assistance and loss on disposal of capital assets	3,282	(9,198)
Amortization of deferred capital assistance	6,385	6,385
Profit (loss) before disposal of capital assets	9,667	(2,813)
Loss on disposal of capital assets	(72)	
Net profit (loss)	9,595	(2,813)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999
Balance, beginning of year	23,566	26,379
Net profit (loss) for the year	9,595	(2,813)
Balance, end of year (Note 6)	33,161	23,566

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999
Operating activities:		
Net profit (loss)	9,595	(2,813)
Add: amortization of capital assets	14,356	13,339
Add: loss on disposal of capital assets	72	
Less: amortization of deferred capital assistance	6,385	6,385
	17,638	4,141
Changes in current assets and liabilities (Note 8)	(802)	(8,130)
Changes in other assets and liabilities		
Unbilled revenues	(380)	373
Employee termination benefits and vacation pay	459	512
Deferred revenues	918	3,870
	997	4,755
Net financial resources provided by operating activities	17,833	766
Investing activities:		
Capital assets acquired	(2,013)	(6,186)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	15,820	(5,420)
Accumulated net charge against the Fund's authority account, beginning of year	12,138	17,558
Accumulated net charge against the Fund's authority account, end of year (Note 6)	27,958	12,138

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The CIPO grants or registers exclusive ownership of intellectual property in Canada. In exchange, CIPO acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The CIPO Revolving Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and has an authorized limit of \$15,000,000. CIPO has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. CIPO may retain surpluses within the Revolving Fund to continue to automate operations.

2. Significant accounting policies

Revenue recognition

Revenue derived from processing patent, trade mark and industrial design applications is recognized using the percentage of completion method as work progresses. Other revenue is recognized upon receipt. Fees are prescribed by various Orders in Council.

Capital assets and amortization

Capital assets transferred to the Revolving Fund on its establishment are recorded at the Crown's costs less accumulated amortization. Capital assets acquired subsequent to implementation of the Revolving Fund are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	3-5 years
Furniture	10-15 years
Equipment	10 years
Leasehold improvements	term of the lease, plus option period
Systems	estimated useful life, beginning in year of deployment

Employee termination benefits and vacation pay

Employees of CIPO are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 2000, the Treasury Board liability for CIPO employees is \$4.7 million. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Vacation pay owing at the time an employee joins the Revolving Fund is payable to the Revolving Fund by the Department from which the employee came. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Pension plan

Employees of CIPO are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CIPO to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of CIPO and are charged to operations on a current basis. CIPO is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

3. Previous year

The 1999 comparative figures have been restated for a prior year error in the calculation of long-term deferred revenue relating to patents. The effect of this restatement is to increase deferred revenue and decrease revenue and accumulated surplus by \$1,030,000.

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

4. Capital assets and accumulated amortization

	Cost March 31, 1999	Net Additions	Cost March 31, 2000	Accumulated amortization	Net carrying value
(in thousands of dollars)					
Leasehold improvements	10,491	502	10,993	4,216	6,777
Software	850	(4)	846	621	225
Hardware	7,223	6	7,229	4,435	2,794
Equipment	143		143	65	78
Furniture	1,709		1,709	433	1,276
Systems					
INTREPID	3,735		3,735	1,505	2,230
TechSource	93,423	187	93,610	28,350	65,260
Other	2,666	1,095	3,761	622	3,139
Systems under development	284	155	439		439
Total	120,524	1,941	122,465	40,247	82,218

5. Deferred capital assistance

CIPO received \$63,848 from the Crown for the development of the TechSource automation project, which was implemented in 1997-98.

	(in thousands of dollars)
Deferred capital assistance contribution	63,848
Accumulated amortization	17,558
Net book value	46,290

This amount was recorded as a capital asset (Note 4) and deferred capital assistance in the year received. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the TechSource system.

6. Equity of Canada

Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448 upon establishment of the Revolving Fund.

7. Contractual obligations

TechSource

CIPO has contracted IBM Canada to provide maintenance services for the TechSource system. Amounts committed are:

Leases

CIPO leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
2001	3,177
2002	3,180
	6,357

8. Changes in current assets and liabilities

Components of the change in current assets and liabilities include:

	2000	1999
(in thousands of dollars)		
Accounts receivable	(1,079)	579
Unbilled revenues (short term)	535	262
Prepaid expenses	47	(47)
Deposit accounts	94	(104)
Accounts payable	108	(6,691)
Deferred revenues (short term)	(507)	(2,129)
	(802)	(8,130)

**Canadian Intellectual Property Office
Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS—Concluded****9. Related party transactions**

Through common ownership, CIPO is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation and legal services are made to related parties in the normal course of business.

10. Insurance

CIPO does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

11. Contingencies**Sick leave**

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

12. Income taxes

CIPO is not subject to income taxes.

13. Comparative figures

Certain comparative figures have been reclassified to conform with the current year's presentation.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of preceding years. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, these financial statements were reviewed by Agriculture and Agri-Food Canada's Corporate Services Branch. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Department's Corporate Services Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

E. MASSEY
Executive Director,
Canadian Pari-Mutuel Agency

D. KAM
A/Senior Financial Officer

June 21, 2000

STATEMENT OF AUTHORITY (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net loss for the year		(304)		(936)
Add: items not requiring use of funds	150	89	150	168
Operating sources (use) of funds	150	(215)	150	(768)
Net capital acquisitions	(150)	(62)	(150)	(108)
Working capital change		(55)		364
Other items		55		(364)
Authority used		(277)		(876)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority	(1,578)	(1,901)
Add: PAYE charges against the appropriation account after March 31	1,725	1,134
Less: amounts credited to the appropriation account after March 31	670	34
Net authority provided, end of year	(523)	(801)
Authority limit	2,000	2,000
Unused authority carried forward	2,523	2,801

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31

(in thousands of dollars)

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	670	34	Outside parties		
Accountable advance to employees	18	16	Accounts payable	1,725	1,134
	688	50	Vacation pay	108	117
				1,833	1,251
Capital assets, appraisal plus additions			Long-term		
at cost (Note 3)	1,519	1,797	Allowance for employee termination benefits	400	440
Less: accumulated amortization	965	1,166			
	554	631			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(1,578)	(1,901)
			Accumulated surplus	587	891
				(991)	(1,010)
				1,242	681
	1,242	681			

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Revenues		
Pari-mutuel levy	14,099	13,594
Others	2	4
	14,101	13,598
Operating expenses		
Personnel		
Salaries and wages	3,474	3,328
Contribution to employee benefit plans	731	680
Allowance for employee termination benefits	(49)	28
Information	19	10
Professional and special services		
Drug control	5,105	5,252
Race patrol	3,182	3,125
Photo finish	566	571
Drug research		309
Other professional and special services	428	210
Transportation and communications	512	466
Rentals	156	171
Utilities, materials and supplies	134	222
Amortization	112	130
Loss on disposal of capital assets	26	9
Purchased repairs and maintenance	9	23
Total expenditures	14,405	14,534
Net loss	(304)	(936)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Balance, beginning of year as previously reported	891	1,827
Net loss for the year	(304)	(936)
Balance, end of year	587	891

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Operating activities:		
Net loss before extraordinary items	(304)	(936)
Add:		
Amortization	112	130
Loss on disposal of capital assets	26	9
Allowance for employee termination benefits	(49)	28
	(215)	(769)
Change in current assets and liabilities	(55)	364
Change in other assets and liabilities	(40)	6
Payments on and change in allowance for employee termination benefits	49	(28)
Net financial resources provided by operating activities	(261)	(427)
Investing activities:		
Capital assets:		
Purchased	(62)	(108)
Net financial resources used by investing activities	(62)	(108)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(323)	(535)
Accumulated net charge against the Fund's authority account, beginning of year	1,901	2,436
Accumulated net charge against the Fund's authority account, end of year	1,578	1,901

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

Canadian Pari-Mutuel Agency Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

(d) Employee termination benefits

Employees leaving government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	243	3	41	205
Electronic data pro- cessing equipment	832	36	281	587
Automotive	48	23	18	53
Buildings	575			575
Land	99			99
	<u>1,797</u>	<u>62</u>	<u>340</u>	<u>1,519</u>
Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	179	13	38	154
Electronic data pro- cessing equipment	630	75	256	449
Automotive	48	1	19	30
Buildings	309	23		332
	<u>1,166</u>	<u>112</u>	<u>313</u>	<u>965</u>

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organisation.

Approved by:

J. C. STOBBE
Assistant Deputy Minister
Government Operational Service

C. OUIMET
Chief Executive Officer
Consulting and Audit Canada

July 7, 2000

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual (Restated Note 3)
Net profit for the year	200	2,882	200	2,454
Add: items not requiring use of funds	1,200	445	1,300	552
Operating source of funds	1,400	3,327	1,500	3,006
Net capital acquisitions	(500)	(11)	(500)	(54)
Working capital change (Note 6)	200	(2,840)	100	232
Other items		2,987		(523)
Authority provided	1,100	3,463	1,100	2,661

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority	9,637	10,113
Add: PAYE charges against the appropriation account after March 31	16,271	28,262
Less: amounts credited to the appropriation account after March 31	21,901	30,711
Net authority used, end of year	4,007	7,664
Authority limit	25,101	25,101
Unused authority carried forward	21,094	17,437

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Consulting and Audit Canada Revolving Fund as at March 31, 2000, the statement of operations, accumulated deficit and the statement of cash flows for the year then ended. These financial statements are the responsibility of the management of the Consulting and Audit Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in Canada. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by

management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2000, the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
May 26, 2000

BALANCE SHEET AS AT MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999		2000	(Restated Note 3) 1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	22,043	32,675	Government of Canada	653	11,527
Outside parties	357	197	Outside parties	17,505	19,943
	22,400	32,872		18,158	31,470
Capital assets (Note 4)	62	153	Allowance for employee termination benefits	2,427	2,084
				20,585	33,554
			Contractual commitments (note 5)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	9,637	10,113
			Accumulated deficit	(7,760)	(10,642)
	22,462	33,025		22,462	33,025

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999
Revenues		
Consulting and audit services	93,703	76,886
Recovery - Shared systems support centre costs	19,952	23,140
	113,655	100,026
Direct costs	77,894	69,545
Gross operating profit	35,761	30,481
Operating expenses		
Salaries and employee benefits	25,091	21,235
Provision for employee termination benefits	343	464
Professional and special services	2,919	2,651
Repairs, supplies and miscellaneous	1,623	933
Occupancy costs	1,386	1,285
Interest on drawdown	623	535
Communications	442	460
Travel	199	217
Amortization	102	88
Rentals	72	49
Information	43	65
Freight	36	45
	32,879	28,027
Net income	2,882	2,454

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999
Balance, beginning of year	(10,642)	(13,915)
Adjustment to accumulated deficit beginning of year (Note 3)		(1,415)
Accumulated deficit, beginning of year as restated	(10,642)	(15,330)
Net income	2,882	2,454
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		2,234
Balance, end of year	(7,760)	(10,642)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999
Operating activities:		
Net income for the year	2,882	2,454
Items not affecting use of authority		
Amortization	102	88
Increase in provision for employee termination benefits	343	464
	3,327	3,006
Working capital change (Note 6)	(2,840)	231
Funds provided by operating activities	487	3,237
Investing activities:		
Capital assets acquisitions	(11)	(54)
Financing activities:		
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		2,234
Net decrease in accumulated net charge against the Fund's authority	476	5,417
Accumulated net charge against the Fund's authority, beginning of year	(10,113)	(15,530)
Accumulated net charge against the Fund's authority, end of year	(9,637)	(10,113)

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and Purpose

Consulting and Audit Canada (CAC) is a Special Operating Agency that provides, on an optional and fee-for-services basis, consulting and audit services to federal government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of \$30,000,000 to fund operations. This limit was later adjusted by \$4,899,387 to \$25,100,163 by the Treasury Board (TB decision 826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Effective April 1, 1999, only assets having a purchase cost of \$10,000 or more are being capitalized. Capital assets consisting of computer equipment and software are stated at cost and are amortized over 3 years commencing the month after acquisition on a straight-line basis.

(c) Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$3,168,000 (1999—\$3,422,000) represent an obligation of CAC and will be funded by the Treasury Board.

(e) Insurance

CAC does not carry insurance on its property. This is consistent with the government's policy of self insurance.

3. Change in accounting policy—Capital assets

During the year, CAC changed its accounting policy to capitalize assets having an initial purchase cost of \$10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of \$1,000 or more. This decision follows the release of Treasury Board (TB) Accounting Standard 3.1—Capital Assets. This policy is being applied retroactively with a restatement of 1998-99 comparative figures. Consequently, the effect of the change in accounting policy on the financial statements is as follows: the capital assets net book value decreased by \$1,406,000 in fiscal 1999-2000 (\$1,013,000 in 1998-99); net profit decreased by \$393,000 in fiscal 1999-2000 (increased by \$402,000 in 1998-99); and accumulated deficit increased by \$1,406,000 in fiscal 1999-2000 (\$1,013,000 in 1998-99).

Consulting and Audit Canada Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

4. Capital assets and accumulated amortization

Capital assets	(Restated Note 3) Balance beginning of year	Acqui- sitions	Disposals	Balance end of year
(in thousands of dollars)				
Computer equipment and software	1,789	11		1,800
Accumulated amortization	(Restated Note 3) Balance beginning of year	Amorti- zations	Disposals	Balance end of year
(in thousands of dollars)				
Computer equipment and software	1,636	102		1,738
Net	153			62

5. Contractual commitments

CAC leases its premises and office equipment under operating leases. The head office lease is being renewed on an annual basis but the exact payments are not yet known. Future payments for the existing leases are as follows:

	(in thousands of dollars)
2000-2001	363
2001-2002	219
2002-2003	67
2003-2004	12
2004-2005	2
	663

6. Changes in working capital

	2000	1999	Changes
(in thousands of dollars)			
Current assets	22,400	32,872	10,472
Current liabilities	18,158	31,470	(13,312)
	(4,242)	(1,402)	(2,840)

7. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation of the current year.

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise. The financial data contained in the attached statements have been examined by an

external auditor in preparation for full audit of 2000-2001 statements but no audit opinion was requested. The accounting policies followed in the preparation for the financial statements may differ in some respects to those generally accepted in the private sector.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability for Government funds and the safeguarding of the Fund's assets.

Approved by:

BILL RAVEN
A/Comptroller

SUDIN RAY
Chief executive officer

August 23, 2000

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year	(2,870)	(4,276)	1,400	(2,820)
Add: items not requiring use of funds	2,690	3,142	3,600	3,465
Operating source of funds	(180)	(1,134)	5,000	645
Net capital acquisitions	(2,065)	(1,030)	(3,300)	(1,524)
Working capital change	(1,530)	(5,463)	(700)	1,109
Changes in balance sheet long-term items				
Termination benefits	(75)	(71)	(200)	(58)
Deferred charges	(579)	318	(100)	(733)
Cash provided	(4,429)	(7,380)	700	(561)
Net adjustments to convert to modified cash accounting basis ⁽¹⁾		1,971		1,605
Authority (used) provided	(4,429)	(5,409)	700	1,044

⁽¹⁾ These adjustments reflect non-cash items (recorded against authority used); the current year P-13 and P-14 transactions; and the removal of previous year P-13 transactions.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Credit balance in the accumulated net cash disbursements against the Fund's authority account	44,098	36,718
Add: PAYE charges against the appropriation account after March 31	6,468	11,623
Less:		
Amounts credited to the appropriation after March 31	13,254	16,474
Transfer from TB Vote 5	142	
Other items		(36)
Net authority used, end of year	37,170	31,903
Authority limit	45,000	45,000
Unused authority carried forward	7,830	13,097

CORCAN Revolving Fund—Continued**BALANCE SHEET AS AT MARCH 31**

(in thousands of dollars)

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable (Note 5)		
Government of Canada	21,345	16,194	Government of Canada	6,670	5,852
Outside parties	2,928	2,483	Outside parties	7,873	6,052
Less: allowance for doubtful accounts	(383)	201	Deferred revenues		849
	23,890	18,476		14,543	12,753
Inventories (Note 3)	12,694	11,219	Long-term		
Livestock	4,123	3,675	Employee termination benefits	2,056	1,803
Other	19	103		16,599	14,556
	40,726	33,473			
Capital assets (Note 4)			EQUITY OF CANADA		
At cost	28,375	28,735	Contributed capital	10,086	10,086
Less: accumulated amortization	18,387	17,170	Accumulated net charges against the		
	9,988	11,565	Fund's authority	44,098	36,718
Other			Accumulated deficit	(19,429)	(15,153)
Deferred charges less amortization	640	1,169		24,669	21,565
	51,354	46,207		51,354	46,207

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Revenues		
Manufacturing	18,781	21,770
Training and correctional activities	16,310	16,310
Construction activities	15,347	15,481
Agribusiness (including Forestry)	10,632	10,866
Graphics	4,876	2,465
Textile	4,481	5,952
	70,427	72,844
Expenses		
Cost of goods sold		
Manufacturing	19,970	20,060
Construction activities	15,708	14,565
Agribusiness (including Forestry)	12,075	12,576
Textile	4,666	5,584
Graphics	4,438	2,915
	56,857	55,700
Gross margin	13,570	17,144
Administrative expenses	8,406	5,238
Operating expenses	8,322	9,271
Selling and marketing expenses	4,188	4,212
Cost of capital	1,428	1,369
	22,344	20,090
Net operating loss	(8,774)	(2,946)
Other revenues and expenses (Note 6)	4,498	126
Net loss	(4,276)	(2,820)

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Balance, beginning of year	(15,153)	(12,333)
Net loss for the year	(4,276)	(2,820)
Balance, end of year	(19,429)	(15,153)

CORCAN Revolving Fund—Continued

STATEMENT OF CHANGES
IN THE FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Operating activities:		
Net loss for the year	(4,276)	(2,820)
Add:		
Provision for termination benefits	324	433
Amortization	2,606	2,693
Amortization of deferred charges	212	339
	(1,134)	645
Changes in current assets and liabilities	(5,463)	1,109
Changes in other assets and liabilities:		
Deferred charges	318	(733)
Payments on and changes in provision for employee termination benefits	(71)	(58)
Net financial resources provided (used) by operating activities	(6,350)	963
Investing activities:		
Capital assets purchased	(1,030)	(1,524)
Net financial resources provided (used) by investing activities	(1,030)	(1,524)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(7,380)	(561)
Accumulated net charge against the Fund's authority account, beginning of year	(36,718)	(36,157)
Accumulated net charge against the Fund's authority account, end of year	(44,098)	(36,718)

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The CORCAN Revolving Fund was established under *Appropriation Act No. 4, 1991-92*, which authorized the establishment of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time. An amount of \$15,217,833, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

An additional permanent allocation was approved on June 8, 2000 for payroll shortfall of the current year. The additional amount of \$142,385 was reflected in this current year's calculation of Unused/Used Authority.

2. Significant accounting policies

Capital assets

Capital assets are amortized from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years

Pension plan

Employees of CORCAN, an Agency within the Correctional Services Canada financed through the CORCAN Revolving Fund, are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

Deferred charges

Deferred charges, consisting of manufacturing R&D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

Inventories

Inventories are valued as follows: work in progress and finished goods at standard cost and raw materials at cost.

Recognition of revenues and expenses

Revenues and expenses are recognized in the year in which they occur, regardless as to when they are paid.

CORCAN Revolving Fund—Concluded**NOTES TO FINANCIAL STATEMENTS—Concluded****3. Inventories**

	2000	1999
	(in thousands of dollars)	
Raw materials (based on actual costs)	5,027	5,679
Work in progress (based on standard costs) . . .	388	304
Finished goods (based on standard costs)	8,149	5,236
	13,564	11,219
Provision for obsolete inventory	(870)	
	12,694	11,219

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals and adjustments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment	24,176	290	(1,068)	23,398
Office furniture and equipment	1,079	90	(3)	1,166
Computer equipment	3,313	467	(591)	3,189
Vehicle fleet	167	472	(17)	622
	28,735	1,319	(1,679)	28,375
Accumulated amortization	Balance at beginning of year	Amorti- zation	Adjust- ments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment	13,952	1,960	(1,412)	14,500
Office furniture and equipment	449	119	(292)	276
Computer equipment	2,662	476	5	3,143
Vehicle fleet	107	51	309	467
	17,170	2,606	(1,390)	18,386

5. Current liabilities

The details of the current liabilities are as follows:

	2000	1999
	(in thousands of dollars)	
Accounts payable:		
Government of Canada		
Regular interdepartmental payables	779	527
Employee benefits to transfer to Treasury Board		
Health insurance benefits	819	767
Employee benefit plans	2,981	2,825
	3,800	3,592
Tax collected—Revenue Canada	663	364
Interest payable—Finance	1,428	1,369
	6,670	5,852
Outside parties	7,873	6,052
Deferred revenues		849
	14,543	12,753

6. Other revenues and expenses

	2000	1999
	(in thousands of dollars)	
Included:		
Additional CSC funding	4,349	
Misc. revenues and adjustments	149	126
	4,498	126

Defence Production Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds, the *Defence Production Act*, and the reporting requirements and standards of the Receiver General for Canada.

There were no transactions in the Defence Production Revolving Fund during 1999-2000 fiscal year.

Approved by:

J. C. STOBBE
Assistant Deputy Minister,
Government Operational Service

J.S. BILLINGS
Assistant Deputy Minister,
Supply Operations Service

July 7, 2000

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Joint authority limit	100,000 ⁽¹⁾	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

⁽¹⁾ Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Joint authority limit	100,000 ⁽¹⁾	100,000
Less: authority limit applied to the Defence Production Revolving Fund	100,000	100,000
Unused authority carried forward		

⁽¹⁾ Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

Defence Production Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Defence Production Revolving Fund was established by section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated Government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed \$100 million at any time.

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Services Sector (CSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and

are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, external auditors have examined the financial data contained in these financial statements. Their role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

JANE MEYBOOM
Director General, Finance
(Senior full-time financial officer)

BRUCE HOLDEN
Assistant Deputy Minister,
Corporate Services
(Senior financial officer)

August 24, 2000

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net income (loss)	500	(619)	400	(167)
Add: items not requiring use of funds—				
Amortization	300	515	300	424
Operating source of funds	800	(104)	700	257
Net capital acquisitions	(200)	(891)	(300)	(517)
Working capital change	200	380	(1,000)	(742)
Other items	37	(440)	26	870
Authority provided (used)	837	(1,055)	(574)	(132)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority account	2,020	1,426
Add: PAYE charges against the appropriation account after March 31	1,215	1,002
Less: amounts credited to the appropriation account after March 31	517	765
Net authority used, end of year	2,718	1,663
Authority limit	8,000	8,000
Unused authority carried forward	5,282	6,337

Geomatics Canada Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
AUDIT AND EVALUATION BRANCH
NATURAL RESOURCES CANADA

We have audited the balance sheet of the Geomatics Canada Revolving Fund as of March 31, 2000 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

RAYMOND, CHABOT, GRANT, THORNTON
Chartered Accountants

Ottawa, Canada
August 8, 2000

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable (Note 3)			Accounts payable and accrued liabilities		
Government of Canada	845	998	Government of Canada	2,912	2,246
Outside parties	2,477	2,662	Outside parties	164	272
Inventory (Note 4)	3,110	2,786	Deferred revenues	405	951
Work in process		111		3,481	3,469
Deferred expenses		242			
Prepaid expenses		1			
	6,432	6,800			
Capital (Note 5)			Long-term		
At cost	4,157	3,266	Termination benefits payable	113	92
Less: accumulated amortization	1,779	1,264			
	2,378	2,002			
			EQUITY OF CANADA		
			Contributed capital	1,438	1,438
			Accumulated net charge against the Fund's		
			authority	2,020	1,426
			Reserve for replacement of		
			printing presses (Note 7)	1,600	1,600
			Accumulated surplus	158	777
				5,216	5,241
	8,810	8,802		8,810	8,802

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Revenues		
Product revenues	10,264	9,845
Services revenues	5,290	4,433
Consulting revenues	537	1,373
	16,091	15,651
Cost of sales (Note 6)	2,848	2,721
Income before direct and indirect expenses	13,243	12,930
Direct expenses		
Salaries	4,785	4,352
Employee benefits	1,169	1,040
Professional and special services	3,126	3,029
Transportation and communication	719	728
Rentals	571	365
Utilities, materials and supplies	518	612
Purchased repair and upkeep	455	380
Information	249	171
Other expenditures	11	25
	11,603	10,702
Indirect expenses		
Sector services	916	964
Occupancy	531	537
Corporate services	452	532
Amortization (Note 5)	384	293
Interest	23	7
Provision for employee termination benefits	11	12
Bad debts	(58)	50
	2,259	2,395
Total expenses	13,862	13,097
Net loss	(619)	(167)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Surplus, beginning of year	777	1,744
Net loss	(619)	(167)
Transfer to reserve for replacement of printing presses (Note 7)		(800)
Surplus, end of year	158	777

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Operating activities:		
Net loss	(619)	(167)
Add: amortization	515	424
	(104)	257
Working capital change	380	(742)
Changes in provision for employee termination benefits	21	23
Net financial resources provided (used) by operating activities	297	(462)
Investing activities:		
Capital assets purchased (Note 5)	(891)	(517)
Net financial resources used by investing activities	(891)	(517)
Net financial resources (used) and change in the accumulated net charge against the Fund's authority account, during the year	(594)	(979)
Accumulated net charge against the Fund's authority account, beginning of year	(1,426)	(447)
Accumulated net charge against the Fund's authority account, end of year	(2,020)	(1,426)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and the approval was conditional to specific conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who benefit directly from them. Subsequently, as registered in Treasury Board Minute 822296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met the specific conditions, the permanent continuing authority was obtained and registered in Treasury Board Minute 822393 dated February 9, 1995.

Geomatics Canada Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed \$8,000,000.

2. Significant accounting policies

(a) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(b) Revenue recognition

Revenues are recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. A degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

(c) Inventory

The inventory of maps is valued at the lower of cost or net realization value, with cost being determined using the weighted average printing cost of each title. An inventory of materials is valued at the lower of cost or replacement value.

(d) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful life of such assets is as follows:

EDP equipment	2 to 5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	5 years
Office equipment	10 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

(e) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(f) Employee termination benefits

Employees of Geomatics Canada Revolving Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of Geomatics Canada Revolving Fund (April 1, 1994) is a liability of Treasury Board and accordingly has not been recorded in the accounts. The cost for the benefits earned after April 1, 1994, is recorded in the accounts as the benefits accrue to employees.

(g) Corporate and sector overhead

Corporate and sector overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates which vary with the number of employees (salary) or the number of business units (sector or sector's components).

(h) Interest

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

Geomatics Canada Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Accounts receivable

The outside parties receivables are as follows:

	2000	1999
	(in thousands of dollars)	
Receivables	2,596	2,839
Allowance for doubtful accounts	(119)	(177)
Total	<u>2,477</u>	<u>2,662</u>

4. Inventory

The inventory of maps on hand includes only those printed but not sold since the startup of the Fund. The Fund also holds on consignment maps that were printed prior to its creation. They are not accounted for in the inventory but are included into the cost of goods sold when a sale occurs. The inventory of materials includes only the material used by the printing unit that was on hand at the end of the fiscal year.

	2000	1999
	(in thousands of dollars)	
Maps		
Topographic maps	2,516	2,061
Aeronautical maps	209	290
Geographic maps	47	124
Other	57	30
	<u>2,829</u>	<u>2,505</u>
Materials		
Paper	219	239
Plate	27	15
Ink	35	27
	<u>281</u>	<u>281</u>
Total	<u>3,110</u>	<u>2,786</u>

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
EDP				
equipment	1,672	480		2,152
Furniture	191	4		195
Instruments	3			3
Mechanical				
equipment	38	404		442
Office equipment	81	3		84
Vehicles	12			12
Printing				
equipment	988			988
Scientific				
equipment	281			281
Total	<u>3,266</u>	<u>891</u>		<u>4,157</u>
Accumulated amortization	Balance at beginning of year	Amortization ⁽¹⁾	Decrease	Balance at end of year
	(in thousands of dollars)			
EDP				
equipment	707	334		1,041
Furniture	159	5		164
Instruments	3			3
Mechanical				
equipment	33	11		44
Office equipment	69	11		80
Vehicles	12			12
Printing				
equipment	252	126		378
Scientific				
equipment	29	28		57
Total	<u>1,264</u>	<u>515</u>		<u>1,779</u>

⁽¹⁾ Included in cost of sales is \$131,399 for amortization expenses (\$131,000 in 1998-99).

Geomatics Canada Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

6. Information by activity

	2000			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4,458	855	5	5,318
External customers	5,806	4,435	532	10,773
Total revenues	10,264	5,290	537	16,091
Cost of sales	2,267	581		2,848
Income before direct and indirect expenses	7,997	4,709	537	13,243
Direct expenses	6,731	4,288	584	11,603
Indirect expenses	1,781	386	92	2,259
Total expenses	8,512	4,674	676	13,862
Net (loss) income	(515)	35	(139)	(619)
Identifiable assets				
Financial assets	4,597	1,142	693	6,432
Capital assets	944	1,425	9	2,378
Capital expenditures	394	494	3	891
Amortization	293	213	9	515

	1999			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4,355	747	528	5,630
External customers	5,490	3,686	845	10,021
Total revenues	9,845	4,433	1,373	15,651
Cost of product sales	2,252	469		2,721
Income before direct and indirect expenses	7,593	3,964	1,373	12,930
Direct expenses	6,291	3,092	1,319	10,702
Indirect expenses	1,789	400	206	2,395
Total expenses	8,080	3,492	1,525	13,097
Net (loss) income	(487)	472	(152)	(167)
Identifiable assets				
Financial assets	4,318	1,395	1,087	6,800
Capital assets	844	1,144	14	2,002
Capital expenditures	464	45	8	517
Amortization	213	204	7	424

7. Reserve for the replacement of printing presses

In order to ensure the continuity of the printing operations, management of the Fund has decided to establish a reserve for the replacement of the printing presses. An amount of \$800,000 has been reserved in each year since March 31, 1998. However, as this reserve now amounts to \$1,600,000 management has not reserved a current \$800,000 increase in this balance.

8. Fair value of financial instruments

Accounts receivable, accounts payable and accrued liabilities are short-term financial instruments whose fair value given that they will mature shortly, approximates their carrying amount. Unless otherwise noted, it is management's opinion that the GCRF is not exposed to significant interest, currency or credit risk arising from these financial instruments.

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada created departments, agencies and Crown corporations. The Revolving Fund enters into transactions with these entities in the normal course of business.

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Government Telecommunications and Informatics Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE
*Assistant Deputy Minister,
Government Operational Service*

M. TURNER
*Assistant Deputy Minister,
Government Telecommunications and
Informatics Services*

July 26, 2000

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		(Restated Note 3) 1999	
	Estimates	Actual	Estimates	Actual
Net loss		(243)	(400)	(10,462)
Add: items not requiring use of funds	2,010	678	2,412	486
Operating source (use) of funds	2,010	435	2,012	(9,976)
Net capital acquisitions	(2,010)	(145)	(2,400)	(972)
Working capital change (Note 7)		14,602		31,096
Other items		(12,770)		(26,750)
Authority provided (used)		2,122	(388)	(6,602)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority	14,896	11,239
Add: PAYE charges against the appropriation after March 31	5,509	9,370
Less: amounts credited to the appropriation after March 31	25,143	43,225
Net authority provided, end of year	(4,738)	(22,616)
Authority limit (Note 1)	45,000	64,000
Unused authority carried forward	49,738	86,616

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 2000 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in Canada. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Government Telecommunications and Informatics Services Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 7, 2000

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999		2000	(Restated Note 3) 1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	25,415	42,042	Government of Canada	891	2,837
Outside parties	3,553	5,133	Outside parties	5,153	7,300
Inventories	136	624		6,044	10,137
	29,104	47,799	Long-term obligations (Note 5)	2,442	2,905
Capital assets (Note 4)	315	2,762	Contractual commitments (Note 6)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	14,896	11,239
			Accumulated surplus	6,037	26,280
	29,419	50,561		29,419	50,561

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999
Revenues	143,471	164,086
Cost of sales	120,355	139,814
Gross operating profit	23,116	24,272
Operating expenses		
Salaries and employee benefits	12,208	13,891
Provision for employee termination benefits	338	1,185
Provision for compensation		(46)
Professional and special services	7,324	8,206
Occupancy costs	851	1,083
Corporate and administrative services	710	870
Transportation and communications	695	849
Utilities, materials and supplies	396	1,031
Information	223	122
Interest on drawdown	219	1,021
Amortization	108	41
Rentals	89	88
Purchased repair and maintenance	26	221
Loss on disposal of capital assets		58
Year 2000 expenses		6,100
Other expenditures	172	14
	23,359	34,734
Net loss	(243)	(10,462)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999
Balance, beginning of year	26,280	31,246
Adjustment to accumulated surplus, beginning of the year (Note 3)		(2,112)
Accumulated surplus, beginning of the year as restated	26,280	29,134
Net loss	(243)	(10,462)
Reduction in accumulated surplus (Note 1)	(20,000)	
Write-off of employee departure program costs to accumulated net charge against the Fund's authority account		7,608
Balance, end of year	6,037	26,280

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999
Operating activities		
Net loss	(243)	(10,462)
Items not affecting use of authority		
Amortization	108	41
Amortization—Recoverable from OGD's	570	445
	435	(9,976)
Working capital change (Note 7)	14,602	31,096
Changes in long-term obligations	254	916
	15,291	22,036
Investing activities		
Capital assets		
Acquisitions	(145)	(972)
Disposals/adjustments	1,197	58
	1,052	(914)
Financing activities		
Write-off of employee departure program costs to accumulated net charge against the Fund's authority account		7,608
		7,608
Net decrease (increase) in accumulated net charge against the Fund's authority	16,343	28,730
Accumulated net charge against the Fund's authority beginning of year	(11,239)	(39,969)
Reduction in draw down authority (Note 1)	(20,000)	
Accumulated net charge against the Fund's authority end of year	(14,896)	(11,239)

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 5.2 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for \$34,000,000 which brought the authority to \$64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. As per Treasury Board decision #827175, on April 1, 1999 the draw down authority of the GTIS Revolving Fund was reduced from \$64,000,000 to \$45,000,000 and the accumulated surplus was reduced by \$20,000,000.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the GTIS Revolving Fund to the Vote effective April 1, 1998.

Also, as per Treasury Board decision # 827175, on April 1, 1999, architecture and infrastructure and electronic commerce activities transferred to the Vote.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Inventories

Inventories are valued at the lower of cost or the net realization value and are recorded on a first-in, first-out basis.

(c) Capital assets

Effective April 1, 1999, only assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office equipment	3 years
Furniture and fixtures	10 years
Automobiles	3 years
Telecommunications equipment	3 years

The current year acquisitions are amortized commencing the first day of the month following the month the expenditure for the asset is recorded.

Starting April 1, 1999, the economic life of the Office Equipment and the Telecommunications Equipment was reduced from 5 years to 3 years. The impact of this change was treated prospectively.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1994. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

Government Telecommunications and Informatics Services Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Change in accounting policy—Capital assets

During the year, GTIS changed its policy to capitalize assets having an initial purchase cost of \$10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of \$1,000 or more. This decision follows the release of Treasury Board (TB) Accounting Standard 3.1—Capital assets. This policy is being applied retroactively with a restatement of 1998-99 comparative figures. Consequently, the effect of the change in accounting policy on the financial statements is as follows: the capital assets net book value decreased by \$1,750,000 in fiscal 1999-2000 (\$2,201,000 in 1998-99); net loss decreased by \$451,000 in fiscal 1999-2000 (increased by \$89,000 in 1998-99); and accumulated surplus decreased by \$1,750,000 in fiscal 1999-2000 (\$2,201,000 in 1998-99).

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year (Restated Note 3)	Acqui- sitions	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Office equipment.....	2,267	113	(2,072)	308
Furniture and fixtures.....	75		(75)	
Automobiles.....	90		(90)	
Telecommunications equipment.....	4,477	32	(2,458)	2,051
	<u>6,909</u>	<u>145</u>	<u>(4,695)</u>	<u>2,359</u>
Accumulated amortization	Balance at beginning of year (Restated Note 3)	Current year amortization	Disposals/ adjust- ments	Balance at end of year
(in thousands of dollars)				
Office equipment.....	1,113	108	(1,060)	161
Furniture and fixtures.....	15		(15)	
Automobiles.....	90		(90)	
Telecommunications equipment.....	2,929	570	(1,616)	1,883
	<u>4,147</u>	<u>678</u>	<u>(2,781)</u>	<u>2,044</u>
Net	<u>2,762</u>			<u>315</u>

5. Long-term obligations

	2000	1999
(in thousands of dollars)		
Provision for employee termination benefits	<u>2,442</u>	<u>2,905</u>

6. Contractual commitments

The Fund is engaged in contracts with telecommunication suppliers. The future payments are as follows:

	(in thousands of dollars)
2000-2001	16,026
2001-2002	9,503
2002-2003	9,057
2003-2004	1,375
	<u>35,961</u>

7. Changes in working capital

	2000	1999	Changes
(in thousands of dollars)			
Current assets	29,104	47,799	18,695
Current liabilities	6,044	10,137	(4,093)
	<u>23,060</u>	<u>37,662</u>	<u>14,602</u>

8. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit and Finance Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Director, Administration, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

LUISA FRATE

*Financial Analyst and Planning
(Senior full-time financial officer)*

MARYSE CHARBONNEAU

*Director, Administration
(Senior financial officer)*

June 9, 2000

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operation		(61,396)		(60,238)
Less: items not requiring use of funds		3,685		4,870
Operating use of funds	(61,986)	(57,711)	(58,886)	(55,368)
Net capital acquisitions		(1,683)		(1,328)
Adjustment extra account ..				3
Authority used	(61,986)	(59,394)	(58,886)	(56,693)
Statutory authority				
Working capital change	(375)	274	(375)	(3,416)
Other items		(898)		3,380
Authority used	(375)	(624)	(375)	(36)
Total authority used	(62,361)	(60,018)	(59,261)	(56,729)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31
(in thousands of dollars)

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority	5,349	6,609
Add: PAYE charges against the credit account after March 31	5,459	4,660
Less: amounts credited to the credit account after March 31	10	110
Net authority used, end of year	10,798	11,159
Authority limit	25,000	25,000
Unused authority carried forward	14,202	13,841

National Film Board—Continued

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 2000 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the Board.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 9, 2000

BALANCE SHEET AS AT MARCH 31

	2000	1999		2000	1999
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Current assets			Current liabilities		
Cash	224,179	207,219	Accounts payable		
Accounts receivable			Government of Canada	2,489,767	854,663
Government of Canada	208,649	85,328	Outside parties	3,883,538	5,080,727
Outside parties	3,327,217	3,357,048	Accrued salaries and vacations	418,946	300,742
Inventories (Note 3)	443,895	330,573	Advances on productions	67,462	52,931
Deposits	256,070	365,944	Obligation for employee termination		
Prepaid expenses	666,348	473,393	benefits	100,000	100,000
	5,126,358	4,819,505		6,959,713	6,389,063
Capital assets (Note 4)			Long-term liabilities		
Cost	36,025,716	39,725,382	Obligation under capital		
Less: accumulated amortization	28,480,995	31,169,315	leases (Note 5)	522,300	523,693
	7,544,721	8,556,067	Provision for employee termination		
			benefits	5,486,966	4,698,020
				6,009,266	5,221,713
				12,968,979	11,610,776
			Commitments and contingencies (Notes 11 and 12)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 6)	5,350,239	6,609,386
			Accumulated deficit (Note 7)	(5,648,139)	(4,844,590)
				(297,900)	1,764,796
	12,671,079	13,375,572		12,671,079	13,375,572

Approved by Management:

MARYSE CHARBONNEAU
Director, Administration

SANDRA MACDONALD
Government Film Commissioner

Approved by the Board:

CHERRY E. KARPYSZYN
Member

PATRICIA O'BRIEN
Member

National Film Board—Continued

STATEMENT OF OPERATIONS AND
ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31

	2000	1999
	\$	\$
Expenses (Note 8)		
English programming		
Production of films and other forms of visual presentations		
Board's program	27,679,353	26,280,978
Sponsored production	394,906	335,366
Marketing of films and other forms of visual presentations	5,063,087	4,551,403
	33,137,346	31,167,747
French programming		
Production of films and other forms of visual presentations		
Board's program	17,229,920	17,293,131
Sponsored production	211,436	451,586
Marketing of films and other forms of visual presentations	2,683,219	2,680,970
	20,124,575	20,425,687
International programming		
Marketing of films and other forms of visual presentations	2,345,629	2,229,109
General services		
Distribution and other services	6,482,970	6,290,343
Research and development	712,876	682,455
	7,195,846	6,972,798
Management and administration	6,979,173	6,878,189
Cost of operations	69,782,569	67,673,530
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	394,906	335,366
French programming	211,436	451,586
Film prints, rentals and royalties		
Canadian distribution	3,516,040	3,079,148
International distribution	3,125,396	2,264,428
Services and miscellaneous	1,140,029	1,305,170
	8,387,807	7,435,698
Net cost of operations for the year before funding from the Government of Canada	61,394,762	60,237,832
Funding from the Government of Canada	60,591,213	59,263,138
Net results of operations for the year	(803,549)	(974,694)
Balance of accumulated deficit, beginning of year	(4,844,590)	(3,869,896)
Balance of accumulated deficit, end of year (Note 7)	(5,648,139)	(4,844,590)

STATEMENT OF CHANGES IN
FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31

	2000	1999
	\$	\$
Operating activities		
Net results of operations for the year	(803,549)	(974,694)
Items not requiring an outlay (inflow) of cash		
Amortization of capital assets	2,920,532	4,003,815
Gain on disposal of capital assets	(40,310)	(109,238)
Payments on and change in the provision for regular employee termination benefits	788,946	955,670
Change in the provision of accrued vacations	14,603	19,024
	2,880,222	3,894,577
Change in the funded components of working capital	273,993	(3,416,409)
	3,154,215	478,168
Financing activities		
Obligation under capital leases	306,310	683,083
Payments on obligations under capital leases	(332,502)	(293,789)
	(26,192)	389,294
Investing activities		
Acquisition of capital assets	(1,703,264)	(1,284,175)
Acquisition under capital leases	(306,310)	(683,083)
Proceeds from disposal of capital assets	140,698	151,480
	(1,868,876)	(1,815,778)
Accumulated net charge against the Revolving Fund's authority		
Change in the year	(1,259,147)	948,316
Balance, beginning of year	6,609,386	5,661,070
Balance, end of year	5,350,239	6,609,386

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purposes

The National Film Board is governed by the *National Film Act*. It is established to initiate and promote the production and distribution of films in the national interest and, in particular, to:

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

2. Significant accounting policies

Funding from the Government of Canada

The Board is mainly financed by the Government of Canada. The funds are received via a permanent authority from Parliament (Revolving Fund) and a parliamentary appropriation voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital asset acquisitions, and records the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$25 million.

A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Any unused balance lapses. The annual parliamentary appropriation used is recorded in the Statement of Operations and Accumulated Deficit in the financial year to which it applies.

Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the Statement of Operations and Accumulated Deficit as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially sponsored productions.

Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Inventories

Materials and supplies are carried at the standard cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of the average direct cost of production and net realizable value. The cost of other prints is expensed on a current basis.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful life of the assets, as follows:

- Technical equipment	from 4 to 10 years
- Data processing equipment	from 5 to 10 years
- Office furniture	10 years
- Office equipment	5 years
- Rolling stock	5 years

The Board has a collection of nearly 20,000 audio-visual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the Balance Sheet as a capital asset to ensure that the reader is aware of its existence.

Leasehold improvements are charged to operations as incurred.

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the net present value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

Admissible employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total pension obligation of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

The Board is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Inventories

	2000	1999
	\$	\$
Materials and supplies	248,838	207,574
Film prints and other forms of visual presentations	195,057	122,999
	<u>443,895</u>	<u>330,573</u>

4. Capital assets

Cost	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment	25,336,619	1,302,774	3,054,032	23,585,361
Data processing equipment	12,010,542	649,883	2,330,487	10,329,938
Office furniture ..	1,543,968	56,917	163,895	1,436,990
Office equipment	766,673		159,276	607,397
Rolling stock	67,579		1,550	66,029
Collection	1			1
	<u>39,725,382</u>	<u>2,009,574</u>	<u>5,709,240</u>	<u>36,025,716</u>
Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment	21,591,769	1,672,651	3,013,520	20,250,900
Data processing equipment	7,729,806	1,105,038	2,275,827	6,559,017
Office furniture ..	1,095,572	122,225	202,628	1,015,169
Office equipment	684,885	20,318	115,327	589,876
Rolling stock	67,283	300	1,550	66,033
	<u>31,169,315</u>	<u>2,920,532</u>	<u>5,608,852</u>	<u>28,480,995</u>

The above assets include equipment under capital leases for a total value of \$1,395,066 (1999—\$1,301,685) less accumulated amortization of \$391,218 (1999—\$205,335).

5. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at \$1,395,066 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-5 year lease term and are divided into short-term and long-term portions in the Balance Sheet. Minimum lease payments totalling \$332,502 for the year ended March 31, 2000, including interest of \$59,170 were charged to operations.

National Film Board—Continued**NOTES TO FINANCIAL STATEMENTS—Continued**

The obligation under capital leases include the following:

	\$
Future lease payments:	
2001	331,544
2002	221,880
2003	345,718
2004	28,147
	<u>927,289</u>
Less: interest	<u>139,658</u>
	<u>787,631</u>
	<u>787,631</u>
Short-term portion	265,331
Long-term portion	522,300

6. Accumulated net charge against the Revolving Fund's authority

	2000	1999
	\$	\$
Net book value of capital assets	7,544,721	8,556,067
Obligation under capital leases	(787,631)	(813,823)
Funded components of working capital	<u>(1,406,851)</u>	<u>(1,132,858)</u>
	<u>5,350,239</u>	<u>6,609,386</u>

7. Accumulated deficit

The accumulated deficit is composed of the following items, which will be funded by Parliamentary appropriation in the year in which they are paid:

	2000	1999
	\$	\$
Accrued vacations	61,173	46,570
Employee termination benefits		
Provisions for regular benefits:		
Short-term	100,000	100,000
Long-term	<u>5,486,966</u>	<u>4,698,020</u>
	<u>5,648,139</u>	<u>4,844,590</u>

8. Expenses

	2000	1999
	\$	\$
Salaries and benefits	32,930,742	30,232,282
Professional and special services	10,446,259	10,351,888
Rentals	7,587,188	7,255,832
Transportation and communication	4,460,849	4,210,610
Materials and supplies	3,018,149	3,111,950
Amortization of capital assets	2,920,532	4,003,815
Cash financing in coproductions	2,656,979	2,817,495
Contracted film production and laboratory processing	1,922,143	2,390,363
Repairs and upkeep	1,486,575	987,380
Information	1,075,454	1,046,579
Gain on disposal of capital assets	(40,310)	(109,237)
Miscellaneous	1,318,009	1,374,573
	<u>69,782,569</u>	<u>67,673,530</u>

9. Fair value of financial instruments

Accounts receivable and accounts payable are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

10. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$6,036,000 (1999—\$6,096,000).

11. Commitments

The Board has long-term lease agreements for premises and equipment. The most significant of these agreements has been concluded with PWGSC for premises until 2013. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	\$	\$	\$
2001	6,173,000	535,000	6,708,000
2002	5,434,000	286,000	5,720,000
2003	4,685,000	36,000	4,721,000
2004	4,187,000	17,000	4,204,000
2005	4,067,000	11,000	4,078,000
	<u>24,546,000</u>	<u>885,000</u>	<u>25,431,000</u>

National Film Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

From the amount of \$24,546,000 for the lease for premises, agreements have been signed for \$305,000 with outside parties and \$24,241,000 with PWGSC.

12. Contingencies

In the normal course of business, the Board is the defendant in pending claims or lawsuits. It is the opinion of management that these actions will not result in any substantial liabilities for the Board.

13. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 2000.

Optional Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific direc-

tives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE

*Assistant Deputy Minister,
Government Operational Service*

J.S. BILLINGS

*Assistant Deputy Minister,
Supply Operations Services*

P.G. TREMBLAY

*Executive Director,
Government of Canada
Communications Coordination Services*

M. TURNER

*Assistant Deputy Minister,
Government Telecommunications
and Informatics Services*

August 2, 2000

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		(Restated Notes 3 and 8) 1999	
	Estimates	Actual	Estimates	Actual
Net (loss) income	(1,049)	1,407	(1,000)	(1,517)
Net loss of transferred operations (Note 8)				(3,206)
Add: items not requiring use of funds	963	71	831	104
Operating (use) source of funds	(86)	1,478	(169)	(4,619)
Net capital acquisitions	(477)	(131)	(400)	
Working capital change (Note 7)		6,569		8,592
Other items		(6,137)		(10,525)
Authority (used) provided	(563)	1,779	(569)	(6,552)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority	7,322	15,383
Add: PAYE charges against the appropriation after March 31	11,057	12,538
Less: amounts credited to the appropriation after March 31	3,159	10,922
Net authority used, end of year	15,220	16,999
Authority limit	200,000	200,000
Unused authority carried forward	184,780	183,001

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Optional Services Revolving Fund as at March 31, 2000, the statements of operations, accumulated deficit, and the statement of cash flows or the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in Canada. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Optional Services Revolving Fund as at March 31, 2000, the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 14, 2000

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2000	(Restated Notes 3 and 8) 1999		2000	(Restated Notes 3 and 8) 1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	3,374	13,846	Government of Canada	4,159	2,135
Outside parties	2,898	1,012	Outside parties	8,211	12,057
Inventories	1,877	1,605		12,370	14,192
Prepaid expenses	27	104	Long-term obligations (Note 5)	1,821	1,676
	8,176	16,567			
Capital assets (Note 4)	474	414			
	8,650	16,981			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	7,322	15,383
			Accumulated deficit	(12,863)	(14,270)
				8,650	16,981

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Notes 3 and 8) 1999
Revenues (Note 6)	82,995	80,324
Cost of sales	65,926	63,921
Gross operating profit	17,069	16,403
Operating expenses		
Salaries and employee benefits	7,334	7,015
Provision for employee termination benefits	183	(232)
Provision for compensation		1,008
Professional and special services	2,909	2,071
Corporate and administrative services	1,880	2,474
Occupancy costs	1,863	3,350
Interest on drawdown	871	653
Transportation and communications	284	198
Amortization	71	104
Utilities, materials and supplies	67	650
Information	57	318
Purchased repair and maintenance	42	120
Rentals	28	90
Loss on disposal of capital assets		36
Other expenditures	73	65
	15,662	17,920
Net income (loss)	1,407	(1,517)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Notes 3 and 8) 1999
Balance, beginning of year	(14,270)	(12,000)
Adjustment to accumulated deficit, beginning of year (Note 3)		(205)
Accumulated deficit, beginning of year as restated	(14,270)	(12,205)
Net income (loss)	1,407	(1,517)
Net loss of transferred operations (Note 8)		(3,206)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		2,658
Balance, end of year	(12,863)	(14,270)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Notes 3 and 8) 1999
Operating activities:		
Net income (loss)	1,407	(1,517)
Net loss of transferred operations (Note 8)		(3,206)
Item not affecting use of authority		
Amortization	71	104
	1,478	(4,619)
Working capital change (Note 7)	6,569	8,592
Changes in long-term obligations	145	(241)
	8,192	3,732
Investing activities:		
Capital assets		
Acquisitions	(131)	
Disposals/adjustments		25
	(131)	25
Financing activities:		
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		2,658
		2,658
Net decrease in accumulated net charge against the Fund's authority	8,061	6,415
Accumulated net charge against the Fund's authority beginning of year	(15,383)	(21,798)
Accumulated net charge against the Fund's authority end of year	(7,322)	(15,383)

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materiel; and section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' Benchmarking and Software Brokerage Programs; the Vaccine Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The operation of the Fund is also for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

Effective April 1, 1999, certain activities of the Communication Coordination Services Branch (CCSB) were transferred to the Vote (Note 8).

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Capital assets

Effective April 1, 1999, only assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Leasehold improvements	10 years
Furniture and equipment	10 years
Electronic data processing (EDP) equipment	3 years
Automotive	5 years
Warehouse equipment	10 years

Assets are amortized commencing the year after acquisition.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual was made for severance entitlements on service prior to April 1, 1992. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Optional Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Change in accounting policy—capital assets

During the year, the Fund changed its accounting policy to capitalize assets having an initial purchase cost of \$10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of \$1,000 or more. This decision follows the release of Treasury Board (TB) Accounting Standard 3.1—Capital Assets. This policy is being applied retroactively with a restatement of 1998-99 comparative figures. Consequently, the effect of the change in accounting policy on the financial statements is as follows: the capital assets net book value decreased by \$339,000 in fiscal year 1999-2000 (\$483,000 in 1998-99); net profit increased by \$144,000 in fiscal year 1999-2000 (net loss increased by \$278,000 in 1998-99); and accumulated deficit increased by \$339,000 in fiscal year 1999-2000 (\$483,000 in 1998-99).

4. Capital assets and accumulated amortization

	(Restated Notes 3 and 8)			
	Balance at beginning of year	Acqui- sitions	Disposals/ adjust- ments	Balance at end of year
Capital assets	(in thousands of dollars)			
Leasehold improvements	375			375
Furniture and equipment	37	101		138
EDP equipment	250	30		280
Automotive	214			214
Warehouse equipment	156			156
	<u>1,032</u>	<u>131</u>		<u>1,163</u>
(in thousands of dollars)				
	(Restated Notes 3 and 8)			
	Balance at beginning of year	Current year amor- tization	Disposals/ adjust- ments	Balance at end of year
Accumulated amortization	(in thousands of dollars)			
Leasehold improvements	71	37		108
Furniture and equipment	21	4		25
EDP equipment	174	18		192
Automotive	210	4		214
Warehouse equipment	142	8		150
	<u>618</u>	<u>71</u>		<u>689</u>
Net	<u>414</u>	<u>60</u>		<u>474</u>

5. Long-term obligations

	2000	1999
	(in thousands of dollars)	
Provision for employee termination benefits	<u>1,821</u>	<u>1,676</u>

6. Revenues

	2000	1999
	(in thousands of dollars)	
Locally shared support services centres (LSSSC) sales	6,453	7,148
Crown assets distribution centres (CADC) sales	11,997	9,548
Communications coordination services (CCSB) sales	11,074	12,903
Traffic management recoveries	41,958	36,762
Vaccine program recoveries	9,530	8,199
Software brokerage program recoveries	<u>1,983</u>	<u>5,764</u>
	<u>82,995</u>	<u>80,324</u>

7. Changes in working capital

	2000	1999	Changes
	(in thousands of dollars)		
Current assets	8,176	16,567	8,391
Current liabilities	<u>12,370</u>	<u>14,192</u>	<u>(1,822)</u>
	<u>(4,194)</u>	<u>2,375</u>	<u>6,569</u>

Optional Services Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

8. Transfer of operations

Effective April 1, 1999, certain activities of the Communications Coordination Service Branch (CCSB) were transferred to the Vote. The 1998-99 figures have been restated and the resulting impact on the Balance sheet and the statement of operations is as follows:

Balance sheet	(Restated Note 3) 1999	Transferred operations	Restated 1999 results
(in thousands of dollars)			
Assets			
Current assets.....	16,846	279	16,567
Capital assets.....	1,305	891	414
	18,151	1,170	16,981
Liabilities and Equity of Canada			
Current liabilities.....	14,348	156	14,192
Long-term obligations.....	2,411	735	1,676
Accumulated net charge against the Fund's authority	15,383		15,383
Accumulated deficit	(13,991)	279	(14,270)
	18,151	1,170	16,981
Statement of operations	(Restated Note 3) 1999	Transferred operations	Restated 1999 results
(in thousands of dollars)			
Revenues	88,783	8,459	80,324
Cost of sales.....	71,184	7,263	63,921
Gross operating profit.....	17,599	1,196	16,403
Operating expenses	22,322	4,402	17,920
Net loss.....	(4,723)	(3,206)	(1,517)

9. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

Parks Canada Agency Enterprise Units Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Agency Enterprise Units Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These consolidated financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Finance Directorate of the Parks Canada Agency. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Parks Canada develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control in order to provide reasonable assurance that transactions are appropriately authorized and financial records properly maintained to provide accurate and reliable financial statements. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

July 18, 2000

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net profit (loss)				
for the year	484	(119)	200	(57)
Add: items not requiring use of funds	911	1,018	1,100	983
Operating source of funds	1,395	899	1,300	926
Net capital acquisitions	(922)	(917)	(1,000)	(1,136)
Working capital change		(221)		275
Other items		275		(252)
Authority provided (used) during the year	473	36	300	(187)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Credit balance in the accumulated charge against the Fund's authority	6,096	5,857
Add: charges against the appropriation account after March 31	93	472
Less: amounts credited to the appropriation account after March 31	56	160
Net authority used, end of year	6,133	6,169
Authority limit	8,000	8,000
Unused authority carried forward	1,867	1,831

Parks Canada Agency Enterprise Units Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	56	160	Government of Canada	71	325
			Outside parties	73	150
Capital assets (Note 3)			Benefits payable		3
Plant and equipment at cost	14,663	13,746	Allowance for employee termination		
Less: accumulated amortization	4,763	3,782	benefits	4	12
			Salaries payable (contract revisions)		15
	9,900	9,964		148	505
			Long-term		
			Allowance for employee termination benefits	210	165
			EQUITY OF CANADA		
			Contributed capital	5,134	5,110
			Accumulated net charge against the Fund's		
			authority	6,096	5,857
			Accumulated deficit	(1,632)	(1,513)
				9,598	9,454
				9,956	10,124
	9,956	10,124			

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Enterprise Units Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Revenues		
Admissions	3,418	3,105
Green fees	801	898
Rentals	637	367
Concession rents	354	207
Other	61	39
Total revenues	5,271	4,616
Direct costs		
Salaries and employee benefits	2,504	1,905
Provision for employee termination benefits	34	40
Salaries payable (contract revision)		15
Amortization	970	926
Utilities, materials and supplies	545	484
Purchased repairs and upkeep	192	134
Interest	101	87
Information	80	96
Professional and special services	79	113
Transportation and communication	73	104
Services purchased from Parks	49	44
Parks administrative costs	48	80
Miscellaneous expenditures	80	27
Total direct costs	4,755	4,055
Contribution margin	516	561
Overhead costs		
Other	270	275
Salaries and employee benefits	206	197
Interest on drawdown	145	128
Amortization	11	11
Provision for employee termination benefits	3	7
Total overhead costs	635	618
Net loss	(119)	(57)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Operating activities:		
Net loss	(119)	(57)
Add:		
Provision for termination benefits	37	47
Amortization	981	937
	899	927
Changes in current assets and liabilities	(221)	275
Net financial resources provided by operating activities	678	1,202
Investing activities:		
Capital assets purchased	(917)	(1,136)
Net financial resources used by investing activities	(917)	(1,136)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(239)	66
Accumulated net charge against the Fund's authority account, beginning of year	(5,857)	(5,923)
Accumulated net charge against the Fund's authority account, end of year	(6,096)	(5,857)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Balance at beginning of year	(1,513)	(1,456)
Net loss for the year	(119)	(57)
Balance, end of year	(1,632)	(1,513)

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Enterprise Units Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Agency Enterprise Units Revolving Fund was established on April 1, 1994, and the Highland Links Golf Course became a member of that Fund on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Agency Enterprise Units including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$8,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

Capital assets

Capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	5 to 20 years
Furniture and fixtures	5 to 10 years
Machinery and equipment	10 years
Vehicles	5 years
Computers	3 years

Pension plan

Employees of the Parks Canada Agency Enterprise Units Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned by the Hot Springs Enterprise Unit prior to April 1, 1994, and estimated at \$113,500 as at March 31, 1994, and benefits earned by the Highland Links Golf Course prior to April 1, 1996 and estimated at \$32,500 are a liability of Treasury Board and accordingly have not been recorded.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
(in thousands of dollars)				
Buildings	11,466	808		12,274
Irrigation system and minor buildings	615			615
Machinery and equipment	633	47		680
Tees and loader	341			341
Greens and bridges	284			284
Furniture and fixtures	242			242
Vehicles	135	62		197
Computers	30			30
	13,746	917		14,663

Accumulated amortization	Balance at beginning of year	Amortization	Decrease*	Balance at end of year
(in thousands of dollars)				
Buildings	3,161	781		3,942
Furniture and fixtures	162	33		195
Machinery and equipment	262	98		360
Vehicles	84	30		114
Irrigation system and minor buildings	53	25		78
Computers	27	3		30
Greens and bridges	30	10		40
Tees and loader	3	1		4
	3,782	981		4,763

4. Early retirement incentive

The Government has taken specific measures to reduce employment in the Public Service over the next two years. Subsequent to March 31, 1996, Canadian Heritage received the approval of Treasury Board for measures which include early retirement, cash-based departure incentives and employee takeovers.

The Highland Links Enterprise Unit estimates that it will not incur a financial obligation as a result of these measures.

5. Subsequent event

Due to signing of collective agreements in January to March 31, 1999, it is estimated that \$15,000 will be necessary to discharge the obligation for retroactive pay and benefits.

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance and Administration Division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

D. STEIDLE

*Director General,
Corporate Finance
Planning and Systems Bureau*

K. McCALLION

*Assistant Deputy Minister,
Corporate Services
Passport and Consular Affairs*

June 16, 2000

STATEMENT OF AUTHORITY (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year	(5,693)	(2,938)	2,388	2,941
Add: items not requiring use of funds	4,091	4,527	3,415	2,301
Operating source (use) of funds	(1,602)	1,589	5,803	5,242
Net capital acquisitions	(13,375)	(10,743)	(20,922)	(12,422)
Working capital change	426	2,332		(1,512)
Other items		(1,377)		1,208
Authority (used)	(14,551)	(8,199)	(15,119)	(7,484)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority account	(15,676)	(23,067)
Add: PAYE charges against the appropriation account after March 31	7,416	6,684
Less: amounts credited to the appropriation account after March 31	762	838
Net authority provided, end of year	(9,022)	(17,221)
Authority limit	4,000	4,000
Unused authority carried forward	13,022	21,221

The accompanying notes are an integral part of the financial statements.

######

Passport Office Revolving Fund— *Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Operating activities:		
Net profit (loss) for the year	(2,938)	2,941
Add:		
Provision for termination benefits	1,039	456
Amortization	3,471	1,814
Loss on disposal of capital assets	17	31
	<u>1,589</u>	<u>5,242</u>
Changes in current assets and liabilities	2,332	(1,512)
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(569)	(154)
Net financial resources provided by operating activities	<u>3,352</u>	<u>3,576</u>
Investing activities:		
Capital Purchased	(10,743)	(12,422)
Net financial resources used by investing activities	<u>(10,743)</u>	<u>(12,422)</u>
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(7,391)	(8,846)
Accumulated net charge against the Fund's authority account, beginning of year	23,067	31,913
Accumulated net charge against the Fund's authority account, end of year	<u>15,676</u>	<u>23,067</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

(b) Capital

Leasehold improvements are amortized on a straight-line basis over the term of the appropriate lease. Other capital is amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

(c) Other capital

Effective April 1, 1994 all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs have been separated in four categories which are amortized on a straight-line basis over the useful life of each category.

Machine and equipment	10 years
System	10 years
Furniture	16 years
Electronic data processing (EDP) equipment	4 years

Furthermore, since the IRIS system was not implemented in all of the offices in 1999-2000, the depreciation was calculated based on the useful life and prorated by the number of passports issued with IRIS over the total number of passports issued in 1999-2000.

All project costs for other capital projects are amortized on a straight-line basis over the useful life of the project.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(e) Revenue recognition

Revenues from passport fees are prepaid on application and accounted for on an accrual basis. Deferred revenues represent fees received for which the services have not yet been provided as of March 31, 2000.

Passport Office Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

3. Inventories

	2000	1999
	(in thousands of dollars)	
Materials and supplies	1,978	2,072
Work in process	246	181
	<u>2,224</u>	<u>2,253</u>

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	3,298			3,298
Furniture	2,373	3	57	2,319
EDP equipment	5,276	692	142	5,826
Other machine and equipment	2,449	93	14	2,528
	<u>13,396</u>	<u>788</u>	<u>213</u>	<u>13,971</u>

Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	3,286	12		3,298
Furniture	988	135	44	1,079
EDP equipment	4,114	622	142	4,594
Other machine and equipment	1,868	152	10	2,010
	<u>10,256</u>	<u>921</u>	<u>196</u>	<u>10,981</u>

Other capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Technology Enhancement Plan project	25,218	5,661		30,879
Other capital projects	6,891	4,294		11,185
	<u>32,109</u>	<u>9,955</u>		<u>42,064</u>

Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
	(in thousands of dollars)			
Technology Enhancement Plan project		533		533
Other capital projects	860	2,017		2,877
	<u>860</u>	<u>2,550</u>		<u>3,410</u>

5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 2000 and March 31, 2007.

Accommodation expenses and tenant services consisted of:

	2000	1999
	(in thousands of dollars)	
Rentals	3,920	3,670
Tenant services	197	273
	<u>4,117</u>	<u>3,943</u>

Real Property Disposition Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE
Assistant Deputy Minister,
Government Operational Service

M. G. NURSE
Assistant Deputy Minister,
Real Property Services

August 1, 2000

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net revenue	18,460	19,855	20,900	20,957
Working capital change (Note 3)		(2,312)		2,192
Other items		(14)		644
Authority provided	18,460	17,529	20,900	23,793

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority	(2,794)	(5,106)
Add: PAYE charges against the appropriation after March 31	837	854
Less: amounts credited to the appropriation after March 31		31
Net authority provided, end of year	(1,957)	(4,283)
Authority limit	5,000	5,000
Unused authority carried forward	6,957	9,283

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Disposition Revolving Fund as at March 31, 2000 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in Canada. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
June 30, 2000

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada		31	Government of Canada	838	854
Work in process	4,660	3,948	Deposits on disposals	1,616	3,231
				2,454	4,085
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,794)	(5,106)
			Accumulated surplus	5,000	5,000
	4,660	3,979		4,660	3,979

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Revenues	23,396	24,753
Operating expenses		
Fees	1,580	1,779
Disbursements	1,961	2,017
	<u>3,541</u>	<u>3,796</u>
Net revenue	19,855	20,957

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Balance, beginning of year	5,000	5,000
Net revenue	19,855	20,957
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	<u>(19,855)</u>	<u>(20,957)</u>
Balance, end of year	5,000	5,000

The accompanying notes are an integral part of the financial statement.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Operating activities		
Net revenue	19,855	20,957
Working capital change (Note 3)	<u>(2,312)</u>	<u>2,192</u>
	17,543	23,149
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	<u>(19,855)</u>	<u>(20,957)</u>
Net (increase) decrease in accumulated net charge against the Fund's authority	(2,312)	2,192
Accumulated net charge against the Fund's authority, beginning of year	<u>5,106</u>	<u>2,914</u>
Accumulated net charge against the Fund's authority, end of year	2,794	5,106

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year-end accumulated surplus in the Real Property Disposition Revolving Fund in excess of \$5,000,000 is deposited to the Consolidated Revenue Fund, and the Department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed \$5,000,000 at any time.

2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown. Expenses are recorded on the accrual basis of accounting.

(b) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered for sales or transfers of properties not finalized at year-end.

(c) Deposits on disposals

These amounts represent deposits on disposals for which the revenues have not yet been recognized.

(d) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Changes in working capital

	2000	1999	Changes
Current assets	4,660	3,979	(681)
Current liabilities	2,454	4,085	(1,631)
	2,206	(106)	(2,312)

4. Unrecognized disposals

In accordance with the Fund's revenue recognition policy, proceeds of disposition are only recognized when full payment has been received and the title has been transferred. As at March 31, 2000, proceeds from the disposal of two properties in the amount of \$2,500,000 were in the form of promissory notes. The revenue will be recognized by the Crown upon receipt of payment of the promissory notes.

5. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

Real Property Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE

*Assistant Deputy Minister,
Government Operational Service*

M.G. NURSE

*Assistant Deputy Minister,
Real Property Services*

August 1, 2000

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual (Restated Note 9)
Net loss	(427)	(2,189)	(3,700)	(2,514)
Net loss of transferred operations (Note 9)				(20,997)
Add: items not requiring use of funds	(5,817)	252	8,500	5,119
Operating source (use) of funds	(6,244)	(1,937)	4,800	(18,392)
Net capital acquisitions	6,244	(201)	(4,300)	(7,045)
Working capital change (Note 7)		56,963	2,400	(146,622)
Other items		(54,872)	(5,000)	140,294
Authority used	0	(47)	(2,100)	(31,765)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999 (Restated Note 9)
Credit balance in the accumulated net charge against the Fund's authority	276,619	331,576
Transferred liabilities (net of assets)		(18,829)
Add: PAYE charges against the appropriation after March 31	168,688	139,022
Less: amounts credited to the appropriation after March 31	346,225	371,563
Net authority used, end of year	99,082	80,206
Authority limit	450,000	450,000
Unused authority carried forward	350,918	369,794

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund—
Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 2000 and the statements of operations, accumulated deficit and cash flows for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in Canada. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 21, 2000

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	1999 (Restated Note 9)		2000	1999 (Restated Note 9)
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	342,224	373,567	Government of Canada	17,901	18,771
Outside parties	10,616	11,641	Outside parties	154,570	129,995
Inventories.....	903	891	Professional liability fund.....	1,729	910
Work in process.....		83	Long-term obligations due within one year (Note 4)	1,360	1,360
	353,743	386,182		175,560	151,036
Capital assets (Note 3)	2,778	2,829	Long-term obligations (Note 4)	11,964	11,832
				187,524	162,868
			Contractual commitments (Note 5)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	276,619	331,576
			Accumulated deficit.....	(107,622)	(105,433)
	356,521	389,011		356,521	389,011

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999 (Restated Note 9)
Revenues (Note 6)	120,048	106,154
Operating expenses		
Salaries and employee benefits	80,372	64,403
Provision for employee termination benefits	1,030	4,403
Provision for compensation		1,454
Occupancy costs	2,657	3,128
Amortization	252	356
Overhead chargeback	22,193	21,655
Corporate and administrative services	13,582	13,269
Provision for claims and other expenditures	2,151	
	122,237	108,668
Net loss	(2,189)	(2,514)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999 (Restated Note 9)
Balance, beginning of year	(105,433)	(146,299)
Net loss	(2,189)	(2,514)
Net loss of transferred operations (Note 9)		(20,997)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		64,377
Balance, end of year	(107,622)	(105,433)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999 (Restated Note 9)
Operating activities:		
Net loss	(2,189)	(2,514)
Net loss of transferred operations (Note 9)		(20,997)
Item not affecting use of authority		
Amortization	252	5,119
	(1,937)	(18,392)
Working capital change (Note 7)	56,963	(146,622)
Changes in other assets and liabilities (Note 8)	132	2,796
	55,158	(162,218)
Investing activities:		
Capital assets		
Acquisitions	(201)	(7,045)
Disposals/adjustments		(366)
	(201)	(7,411)
Financing activities:		
Transferred net liabilities (Note 9)		(142,914)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority		64,377
		(78,537)
Net decrease (increase) in accumulated net charge against the Fund's authority	54,957	(248,166)
Accumulated net charge against the Fund's authority beginning of year	(331,576)	(83,410)
Accumulated net charge against the Fund's authority end of year	(276,619)	(331,576)

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly The Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural Engineering and Realty Services Revolving Fund began operation under the name of Real Property Services Revolving Fund. The Fund will look after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, the total of which is not to exceed \$450,000,000 at any time.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from \$55,000,000 to \$150,000,000. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150,000,000 to \$300,000,000. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from \$300,000,000 to \$450,000,000.

The Services Program operated as a revolving fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the Program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Real Property Services (formerly Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader government objectives which are not recovered by revenues. The amount received in 1997-98 and 1996-97 was \$2,589,000.

Finally, through the 2000-2001 Annual Reference Level Update (ARLU) exercise, which was approved on December 9, 1999 (TB Minute #827730), the Revolving Fund presented a revision to its Financial Framework whereby it will no longer be used as a business tool to manage the costs related to the appropriated funding of the Federal Accommodation and Holding Service Line. Effective April 1, 1999, RPSRF is used exclusively for providing services to Other Government Departments and third parties (Note 9).

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting. Overhead chargeback and Corporate and administrative services are based on budgeted expenditures calculated as a percentage of Budgeted Revenue for 1999-2000 and Actual Revenue for 1998-1999. Revenues are net of recoverable disbursements made on behalf of clients.

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Capital assets

Only assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Real Property Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Category	Estimated economic life
Dredges and fixed shore based facilities	35 years
Scows, tugs and large survey launches	30 years
All other dredging assets	15 years

Current year acquisitions are amortized from the month the asset becomes operational.

(d) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered, less amounts already billed to clients.

(e) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(f) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1996. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(g) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year (Restated Note 9)	Acqui- sitions	Disposals/ adjustments	Balance at end of year
Dredges and fixed shore based facilities ...	2,564			2,564
Scows, tugs and large survey launches	2,324			2,324
All other dredging assets	1,453	201		1,654
	6,341	201		6,542
Accumulated amortization	Balance at beginning of year (Restated Note 9)	Current year amorti- zation	Disposals/ adjust- ments	Balance at end of year
Dredges and fixed shore based facilities ...	1,784	6		1,790
Scows, tugs and large survey launches	1,118	4		1,122
All other dredging assets	610	242		852
	3,512	252		3,764
Net	2,829			2,778

4. Long-term obligations

	2000	1999
	(in thousands of dollars)	
Provision for employee termination benefits	13,324	13,192
Total long-term obligations	13,324	13,192
Less: portion due within one year	1,360	1,360
	11,964	11,832

5. Contractual commitments

The Fund is engaged in contractual commitments in the amount of \$440,000,000 over the next 5 years.

Real Property Services Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

6. Revenues

	2000	1999
	(in thousands of dollars)	
Inventory management fees	4,982	11,807
Project revenues	90,524	68,446
Payroll recoveries at direct cost	20,887	15,794
Other income	3,655	10,107
	<u>120,048</u>	<u>106,154</u>

7. Changes in working capital

	2000	1999	Changes
	(in thousands of dollars)		
Current assets	353,743	386,182	32,439
Current liabilities	175,560	151,036	24,524
	<u>178,183</u>	<u>235,146</u>	<u>56,963</u>

8. Changes in other assets and liabilities

	2000	1999	Changes
	(in thousands of dollars)		
Other liabilities	<u>(11,964)</u>	<u>(11,832)</u>	<u>132</u>

9. Transfer of operations

Effective April 1, 1999, a portion of the current Real Property Services activities was transferred to the Real Property Business Line and is being funded through a Net Vote rather than the RPS Revolving Fund. The 1998-99 figures have been restated based on the percentage of the activities transferred to the Vote as set out in the ARLU for 1998-99. The resulting impact on the balance sheet and the Statement of Operations is as follows:

Balance sheet	1999	Transferred operations	Restated 1999 results
	(in thousands of dollars)		
Assets			
Current assets	386,185	3	386,182
Capital assets	18,021	15,192	2,829
	<u>404,206</u>	<u>15,195</u>	<u>389,011</u>

Liabilities and Equity of Canada			
Current liabilities	286,177	135,141	151,036
Long-term obligations	34,800	22,968	11,832
Accumulated net charge against the Fund's authority	188,662	(142,914)	331,576
Accumulated deficit	(105,433)		(105,433)
	<u>404,206</u>	<u>15,195</u>	<u>389,011</u>

Statement of operations	1999	Transferred operations	Restated 1999 results
	(in thousands of dollars)		
Revenues	290,937	184,783	106,154
Operating expenses	314,448	205,780	108,668
Net loss	<u>(23,511)</u>	<u>(20,997)</u>	<u>(2,514)</u>

10. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed

regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

GILLES J. CHARRON

*Director General, Finance and Administration
(Senior full-time financial officer)*

MICHAEL NELSON

*Executive Director
Corporate Management and Secretary General
(Senior financial officer)*

July 21, 2000

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year ..	(319)	432		22
Add: items not requiring use of funds	358	372	200	415
Operating source of funds	39	804	200	437
Net capital acquisitions	(126)	(231)	(50)	(26)
Working capital change		830	(150)	(1,174)
Other items		(763)		968
Authority (used) provided	(87)	640		205

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority account	(3,476)	(2,041)
Add: PAYE charges against the appropriation account after March 31	1,769	1,898
Less: amounts credited to the appropriation account after March 31	1,470	2,394
Net authority provided, end of year	(3,177)	(2,537)
Authority limit	4,500	4,500
Unused authority carried forward	7,677	7,037

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
FINANCE AND ADMINISTRATION
CORPORATE MANAGEMENT
PUBLIC SERVICE COMMISSION

We have audited the balance sheet of the Staff Development and Training Revolving Fund as at March 31, 2000 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles

used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Staff Development and Training Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young L.L.P.
Chartered Accountants

Ottawa, Canada
August 20, 2000

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	1,930	2,779	Government of Canada	791	1,065
Outside parties	181	208	Outside parties		
Prepaid expenses	90	93	Accounts payable	1,036	772
	2,201	3,080	Accrued vacation pay	217	224
Fixed assets (Note 4)			Current portion of provision for employee		
At cost	1,795	1,940	termination benefits (Note 5)	8	40
Less: accumulated amortization	1,220	1,355		2,052	2,101
	575	585	Long-term		
			Provision for employee termination		
			benefits (Note 5)	1,140	977
				3,192	3,078
	2,776	3,665	EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(3,476)	(2,041)
			Accumulated surplus	2,794	2,362
			Contributed capital (Note 4)	266	266
				(416)	587
				2,776	3,665

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Revenues		
Course fees and services	7,757	5,818
Subsidies (Note 3)	2,771	3,443
	<u>10,528</u>	<u>9,261</u>
Operating expenses		
Salaries and employee benefits	4,764	3,974
Provision for employee termination benefits (Note 5)	131	246
Professional and special services	2,960	2,778
Rentals	735	742
Travel and communications	362	408
Material and supplies	291	351
Administration and financial services	219	219
Information	176	244
Loss on disposal of assets	147	62
Amortization	94	107
Other	217	108
	<u>10,096</u>	<u>9,239</u>
Net profit for the year	432	22

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Operating activities:		
Net profit of the year	432	22
Add:		
Provision for employee termination benefits	131	246
Amortization	94	107
Loss on disposal of capital assets	147	62
	<u>804</u>	<u>437</u>
Net change in working capital	830	(1,174)
Change in provision for employee termination benefits	32	(12)
Net financial resources provided by (used in) operating activities	<u>1,666</u>	<u>(749)</u>
Investing activities:		
Capital assets acquisitions	(231)	(26)
Net financial resources used by investing activities	<u>(231)</u>	<u>(26)</u>
Net financial resources provided by (used in) and change in the accumulated net charge against the Fund's authority, during the year	<u>1,435</u>	<u>(775)</u>
Accumulated net charge against the Fund's authority account, beginning of year	2,041	2,816
Accumulated net charge against the Fund's authority account, end of year	<u>3,476</u>	<u>2,041</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Balance, beginning of year	2,362	2,340
Net profit of the year	432	22
Accumulated surplus end of year	<u>2,794</u>	<u>2,362</u>

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

The financial statements have been prepared in accordance with the generally accepted accounting principles to the extent that they are in accordance with the Receiver General Public Accounts Instructions Manual. The significant accounting policies include the following:

(a) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(b) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(c) Capital assets and amortization

The capital assets are amortized on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10 percent
Office and classroom equipment	15 percent
Electronic data processing (EDP) equipment	25 percent

(d) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies.

3. Subsidized operations

In 1999-2000, appropriation funds in the amount of \$2,771,000 (\$3,443,000 in 1998-99) were recorded in the Staff Development and Training Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
(in thousands of dollars)				
Furniture	862		269	593
Equipment	437	79	4	512
EDP equipment	641	152	103	690
	1,940	231	376	1,795

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture	546	19	146	419
Equipment	361	25	4	382
EDP equipment	448	50	79	419
	1,355	94	229	1,220

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGSC has granted ownership of furniture to the Revolving Fund. An amount of \$265,608 reflecting the transfer of ownership is shown on the balance sheet as contributed capital.

**Staff Development and Training
Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS—Concluded****5. Employee termination benefits payable**

Employee termination benefits payable have been adjusted to reflect a provision for future years. For fiscal year 1999-2000, an amount of \$131,831 (\$246,023 for 1998-99) is shown in the financial statements as an expense for this provision.

6. Contingent liabilities

There are two pending cases in the Staff Development and Training Fund. The chance of the occurrence or non-occurrences of the future events cannot be determined.

Townsites Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying 1999-2000 financial statements of the Townsites Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The financial statements reflect the fourth year of operation of the Townsites Revolving Fund. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Finance Directorate, Parks Canada Agency. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Parks Canada Agency develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

June 20, 2000

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net income				
for the year	1,549	47	831	593
Add: items not requiring use of funds	2,837	2,950	2,821	2,383
Operating source of funds	4,386	2,997	3,652	2,976
Net capital acquisitions	(4,802)	(3,777)	(7,821)	(5,470)
Working capital change		1,534		(143)
Other items		(1,534)		143
Authority used	(416)	(780)	(4,169)	(2,494)
Less : Parks Canada advance		368		
Revolving Fund authority used	(416)	(412)	(4,169)	(2,494)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Credit balance in the accumulated charge against the Fund's authority	2,747	3,501
Parks Canada advance	368	
Less: amounts credited to the appropriation account after March 31	(1,249)	285
Net authority used, end of year	3,628	3,216
Authority limit	10,000	10,000
Unused authority carried forward	6,372	6,784

The accompanying notes are an integral part of the financial statements.

Townsites Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	373	285	Government of Canada	1,258	
			Outside parties	364	
				1,622	
Capital (Note 3)			Long-term		
Cost	64,799	61,022	Allowance for employee termination		
Less: accumulated amortization	10,018	7,129	benefits	226	164
	54,781	53,893		226	164
			EQUITY OF CANADA		
			Contributed capital (Note 4)	50,808	50,808
			Accumulated net charge against the Fund's		
			authority	2,747	3,502
			Accumulated deficit	(249)	(296)
				53,306	54,014
	55,154	54,178		55,154	54,178

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Revenues		
Municipal equivalent and general municipal		
capital subsidy—From Parks Canada		
Agency	2,738	2,623
Transition subsidies—From Parks		
Canada Agency	2,388	2,282
Water, sewer and garbage services	2,136	2,032
Business licenses and		
administration fees	380	305
Parks facilities service fees	306	292
Portable cabins	268	296
Streetworks	102	103
Miscellaneous (includes interest)	50	
	8,368	7,933
Expenses		
Salaries and employee benefits	3,189	2,821
Provision for employee termination benefits	61	54
Amortization	2,889	2,329
Utilities, materials and		
supplies	962	939
Professional and special services	831	908
Interest	115	27
Transportation and communications	106	120
Purchased repair and maintenance	97	99
Rentals	71	43
	8,321	7,340
Net income	47	593

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Balance, beginning of year, unadjusted	(296)	(889)
Net income for the year	47	593
Balance, end of year	(249)	(296)

The accompanying notes are an integral part of the financial statements.

Townsites Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Operating activities:		
Net income (loss) before extraordinary items	47	593
Add:		
Provision for termination benefits	61	54
Amortization	2,889	2,329
Changes in current assets and liabilities	1,534	(143)
Net financial resources provided by operating activities	4,531	2,833
Investing activities:		
Less capital assets:		
Purchased	(3,777)	(5,470)
Net financial resources used by investing activities	(3,777)	(5,470)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	754	(2,637)
Accumulated net charge against the Fund's authority account, beginning of year	(3,501)	(864)
Total accumulated charges, end of year	(2,747)	(3,501)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Townsites Revolving Fund was established on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Townsites including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$10,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

Capital assets

Capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Water	20 to 50 years
Sewer	10 to 50 years
Garbage	6 to 50 years
General municipal	10 to 60 years

Pension plan

Employees of the Townsites Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees based on actual salary expenses charged to the Revolving Fund. No accrual is made for severance entitlements on service prior to April 1, 1996. Benefits earned prior to April 1, 1996 and estimated at \$708,000 as at March 31, 1996 are a liability of Treasury Board and accordingly have not been recorded.

Townsites Revolving Fund—Concluded**NOTES TO FINANCIAL STATEMENTS—Concluded****3. Capital assets and accumulated amortization**

Capital assets	Balance at April 1, 1999	Acqui- sitions	Disposals	Balance at March 31, 2000
(in thousands of dollars)				
Water	6,826	425		7,251
Sewer	19,353	1,131		20,484
Garbage	546	25		571
General municipal	34,297	2,196		36,493
	61,022	3,777		64,799

Accumulated amortization	Balance at April 1, 1999	Amorti- zation	Decrease	Balance at March 31, 2000
(in thousands of dollars)				
Water	759	378		1,136
Sewer	1,961	814		2,775
Garbage	180	52		232
General municipal	4,229	1,645		5,875
	7,129	2,889		10,018

4. Contributed capital book value

The contributed capital book value of the assets related to the Townsites Revolving Fund was estimated for assets which are still within their first life-cycle and assets beyond their first life-cycle. Some of the factors taken into account included replacement cost, deflation factor, date of construction, estimated life-span, remaining useful life and overall asset condition.

The \$51 million total book value for contributed capital was composed of approximately \$36 million for assets within their first life-cycle and \$15 million for assets beyond their first life-cycle.

5. Authority used

The Townsites Revolving Fund has a drawdown limit of \$10 million and as at March 31, 2000 the Accumulated Net Charge Against the Fund's Authority (ANCAFA, or "drawdown") was \$3.6 million.

Translation Bureau Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE

*Assistant Deputy Minister,
Government Operational Service*

D. MONNET

*Chief Executive Officer,
Translation Bureau*

July 18, 2000

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual (Restated Note 3)
Net (loss) profit	(6,487)	4,324	(10,400)	(3,854)
Add: items not requiring use of funds	2,289	115	2,500	221
Operating use of funds	(4,198)	4,439	(7,900)	(3,633)
Net capital acquisitions	(1,215)	(107)	(1,200)	(180)
Working capital change (Note 8)	63	12,150	900	(3,800)
Other items	(1,000)	(9,277)	(988)	5,017
Authority (used) provided	(6,350)	7,205	(9,188)	(2,596)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2000	1999
Credit (debit) balance in the accumulated net charge against the Fund's authority	(9,401)	9,125
Add: PAYE charges against the appropriation after March 31	11,242	5,921
Less: amounts credited to the appropriation after March 31	12,802	18,538
Net authority provided, end of year	(10,961)	(3,492)
Authority limit	75,000	75,000
Unused authority carried forward	85,961	78,492

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 2000 and the statements of operations, accumulated (surplus) deficit and cash flows for the year then ended. These financial statements are the responsibility of the management of Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in Canada. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 2000, the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernest and Young, LLP
Chartered Accountants

Ottawa, Canada
June 16, 2000

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999		2000	(Restated Note 3) 1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	12,802	18,410	Government of Canada	1,595	1,207
Outside parties	848	1,113	Outside parties	13,127	7,238
	13,650	19,523		14,722	8,445
Capital assets (Note 4)	202	210	Long-term obligations (Note 5)	22,337	20,293
Deferred employee benefits	15,865	15,865	Contractual commitments (Note 6)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(9,401)	9,125
			Accumulated surplus (deficit)	2,059	(2,265)
	29,717	35,598		29,717	35,598

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999
Revenues (Note 7)	144,455	126,428
Operating expenses		
Salaries and employee benefits	86,580	78,622
Provision for employee termination benefits	2,375	1,729
Professional and special services	34,118	32,023
Occupancy costs	5,082	5,121
Corporate and administrative services	4,522	4,655
Transportation and communications	3,536	3,448
Utilities, materials and supplies	2,609	2,928
Purchased repair and maintenance	408	390
Information	143	395
Rentals	134	149
Amortization	115	221
Provision for compensation		238
Other expenditures	509	363
	140,131	130,282
Net profit (loss)	4,324	(3,854)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999
Balance, beginning of year	(2,265)	(2,777)
Adjustment to accumulated deficit, beginning of year (Note 3)		(1,956)
Accumulated deficit, beginning of year as restated	(2,265)	(4,733)
Net profit (loss)	4,324	(3,854)
Write-off of net loss to accumulated net charge against the Fund's authority account (Note 1)		3,307
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		3,015
Balance, end of year	2,059	(2,265)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(Restated Note 3) 1999
Operating activities:		
Net profit (loss)	4,324	(3,854)
Item not affecting use of authority		
Amortization	115	221
	4,439	(3,633)
Working capital change (Note 8)	12,150	(3,800)
Changes in other assets and liabilities (Note 9)	2,044	1,747
	18,633	(5,686)
Investing activities:		
Capital assets		
Acquisitions	(107)	(180)
Financing activities:		
Write-off of net loss to accumulated net charge against the Fund's authority account		3,307
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		3,015
		6,322
Net decrease in accumulated net charge against the Fund's authority	18,526	456
Accumulated net charge against the Fund's authority beginning of year	(9,125)	(9,581)
Accumulated net charge against the Fund's authority end of year	9,401	(9,125)

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates (D).

The Revolving Fund was created on April 1, 1995 and accounts for the following services: translation, interpretation and terminology to clients. Pursuant to section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, and TB decision #824299 dated July 10, 1996 gave the Translation Bureau the authority to delete operating losses for the first five years of operating under the Revolving Fund. The Bureau is expected to break-even in the fiscal-year 2001-2002. No amount was deleted in 1999-2000 since the Revolving Fund is showing a surplus (\$3,306,767 deleted in 1998-99).

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Effective April 1, 1999, only assets having a purchase cost of \$10,000 or more are capitalized. Capital assets consisting of computer equipment and furniture and fixtures are stated at cost and are amortized on a straight-line basis over their estimated economic life of 3 years. Current year acquisitions are amortized at half the current rate.

(c) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1995. The asset account "Deferred employee benefits" represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board.

(e) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Change in accounting policy—Capital assets

During the year, the Translation Bureau Revolving Fund changed its accounting policy to capitalize assets having an initial purchase cost of \$10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of \$1,000 or more. This decision follows the release of Treasury Board (TB) Accounting Standards 3.1—Capital Assets. This policy is being applied retroactively with a restatement of 1998-99 comparative figures. Consequently, the effect of the change in accounting policy on the financial statements is as follows: the capital assets net book value decreased by \$2,152,000 in fiscal 1999-2000 (\$2,265,000 in 1998-99); net profit increased by \$113,000 in fiscal 1999-2000 (net loss increased by \$309,000 in 1998-99); and accumulated surplus decreased by \$2,152,000 in fiscal 1999-2000 (accumulated deficit increased by \$2,265,000 in 1998-99).

Translation Bureau Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

4. Capital assets and accumulated amortization

	(Restated Note 3) Balance at beginning of year	Acqui- sitions	Balance at end of year
Capital assets	(in thousands of dollars)		
Computer equipment	1,167	107	1,274
Furniture and fixtures	17		17
	1,184	107	1,291
Accumulated amortization	(Restated Note 3) Balance at beginning of year	Current year amortization	Balance at end of year
	(in thousands of dollars)		
Computer equipment	957	115	1,072
Furniture and fixtures	17		17
	974	115	1,089
Net	210		202

5. Long-term obligations

	2000	1999
	(in thousands of dollars)	
Provision for employee termination benefits	22,337	20,293

6. Contractual commitments

The Fund leases its premises under operating leases.
Future lease payments are as follows:

	(in thousands of dollars)
2000-2001	4,577
2001-2002	524
2002-2003	382
2003-2004	281
2004-2005	64
	5,828

7. Revenues

	2000	1999
	(in thousands of dollars)	
Translation services	140,581	124,135
Interpretation services	2,749	1,856
Termium sales	1,000	302
Other	125	135
	144,455	126,428

8. Changes in working capital

	2000	1999	Changes
	(in thousands of dollars)		
Current assets	13,650	19,523	5,873
Current liabilities	14,722	8,445	6,277
	1,072	(11,078)	12,150

9. Changes in other assets and liabilities

	2000	1999	Changes
	(in thousands of dollars)		
Other assets	15,865	15,865	
Other liabilities	22,337	20,293	2,044
	6,472	4,428	2,044

10. Comparative figures

Certain prior years amounts have been reclassified to
conform with the presentation of the current year.

SECTION 2

1999-2000

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

CONTENTS

	<i>Page</i>
Atomic Energy Control Board	2.2
Canada Customs and Revenue Agency	2.7
Canada Employment Insurance Commission	2.18
Canadian Centre for Management Development	2.24
Canadian Centre for Occupational Health and Safety	2.26
Canadian Food Inspection Agency	2.30
Canadian Polar Commission	2.31
Canadian Transportation Accident Investigation and Safety Board	2.33
Director of Soldier Settlement	2.37
Director, Veterans' Land Act	2.38
Fisheries Prices Support Board	2.39
Medical Research Council	2.40
National Battlefields Commission	2.44
National Research Council of Canada	2.47
National Round Table on the Environment and the Economy	2.51
Natural Sciences and Engineering Research Council	2.55
Parks Canada Agency	2.59
Social Sciences and Humanities Research Council	2.60

Atomic Energy Control Board

MANAGEMENT REPORT

The management of the Atomic Energy Control Board is responsible for the preparation of all information included in its annual report. The financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The financial statement includes estimates that reflect management's best judgements. Financial information included elsewhere in the annual report is consistent with the financial statement.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statement reports the Atomic Energy Control Board's results of operations and that the assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statement.

Approved by:

A.J. BISHOP, M.D.
President

DENYS VERMETTE
Director General of Corporate Services

June 2, 2000

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER OF NATURAL RESOURCES CANADA

I have audited the Statement of Operations of the Atomic Energy Control Board for the year ended March 31, 2000. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 2, 2000

Atomic Energy Control Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

	2000	1999
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits	35,557,875	34,338,373
Professional and special services	9,907,932	7,576,176
Accommodation	4,153,444	4,380,196
Travel and relocation	3,129,619	2,508,376
Furniture and equipment	2,703,446	1,683,382
Communication	670,741	669,088
Utilities, materials and supplies	586,619	972,054
Information	583,053	500,001
Repairs	398,592	231,455
Board Members' expenses	391,658	381,064
Equipment rentals	110,257	99,018
Miscellaneous	7,680	17,747
	58,200,916	53,356,930
Grants and contributions		
Safeguards Support Program	598,307	589,138
Other	69,960	45,000
	668,267	634,138
Total expenditures	58,869,183	53,991,068
Non-tax revenues		
Licence fees	37,642,199	36,486,929
Foreign training (Note 9)	1,985,028	712,506
Capital assets disposal	50,529	6,845
Miscellaneous	38,170	2,377
Refunds of previous years' expenditures	28,243	72,644
Total non-tax revenues	39,744,169	37,281,301
Net cost of operations (Note 3)	19,125,014	16,709,767

The accompanying notes are an integral part of this statement.

Approved by:

A. J. BISHOP, M.D.

President

DENYS VERMETTE

Director General of Corporate Services

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority, objective and operations

The Atomic Energy Control Board (AECB) was established in 1946, by the *Atomic Energy Control Act*. It is a departmental corporation named in Schedule II to the *Financial Administration Act* and currently reports to Parliament through the Minister of Natural Resources Canada.

The objective of the AECB is to regulate in such a manner that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (Note 10). The number of installations requiring insurance coverage is 14.

The AECB's expenditure is funded by a budgetary lapsing authority. Revenue, including licence fees, are deposited to the Consolidated Revenue Fund and are not available for use by the AECB. Employee benefits are authorized by a statutory authority.

On April 1, 1990, the AECB Cost Recovery Fees Regulations came into effect. The general intent of these regulations is the recovery of all operating and administration expenditures of the AECB's regulatory activities relating to the commercial use of nuclear energy from the users of such nuclear energy. Educational institutions, publicly funded non-profit health care institutions and federal government departments are exempt from these regulations. The AECB expenditures associated with exempt organizations and expenditures related to its international safeguards and import/export activities are to remain as a cost to the Government.

Atomic Energy Control Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

Fees for each licence type have been established based on the AECB's expenditures for carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. Revised fees based on expenditures for 1992-93 regulatory activities were implemented on August 21, 1996.

On March 20, 1997, the federal *Nuclear Safety and Control Act* received Royal Assent. It was proclaimed by order of the Governor in Council, and came into force on May 31, 2000, at which time the AECB became known as the Canadian Nuclear Safety Commission (CNSC).

The *Nuclear Safety and Control Act* mandates the CNSC to establish and enforce national standards in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. Enactment also provides CNSC compliance inspectors with clearer, fuller powers and brings penalties for infractions in line with current legislative practices. The CNSC is empowered to require financial guarantees, and order remedial action in hazardous situations. Responsible parties are required to bear the costs of decontamination and other remedial measures. As well, the *Nuclear Safety and Control Act* provides for the recovery of costs of regulation from persons licensed under the Act.

2. Significant accounting policies

The Receiver General for Canada specifies the reporting requirements and standards for departmental corporations. The AECB's most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditures are recorded on an accrual basis with the exception of employee termination benefits and vacation pay which are recorded on a cash basis.

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(b) Revenue recognition

Licence fees are recorded as revenues on a straight-line basis over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case they are recognized over the period of the work performed by the AECB.

Revenues for foreign training is recognized over the period of the work performed by the AECB.

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditures when disbursed.

3. Use of parliamentary appropriations

	2000	1999
	\$	\$
Vote 20—Atomic Energy Control Board.....	48,277,133	46,163,233
Less:		
Frozen allotment *	141,986	1,463,267
Lapsed.....	736,394	1,321,987
	47,398,753	43,377,979
Add: statutory contributions to employee benefit plans	6,347,000	5,386,000
Total appropriations used.....	53,745,753	48,763,979
Add: services provided without charge by other Government departments:		
Accommodation	3,420,651	3,393,974
Employee benefits	1,537,414	1,752,790
Other	165,364	80,325
	5,123,429	5,227,089
Total expenditures	58,869,182	53,991,068
Less: non-tax revenues.....	39,744,169	37,281,301
Net cost of operations	19,125,013	16,709,767

* Funds not available for use in the year.

4. Accounts receivable

As of March 31, the amounts for accounts receivable are as follows:

	2000	1999
	\$	\$
Licence fees	1,008,283	1,454,730
Foreign training	720	
Total accounts receivable.....	1,009,003	1,454,730

Atomic Energy Control Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS—
Concluded

5. Deferred revenues

As of March 31, 2000, there are unearned licence fees received in the amount of \$15,251,462 (1999—\$22,402,729). As at March 31, 2000, there are unearned foreign training fees received in the amount of \$nil (1999—\$484,661).

6. Liabilities

As of March 31, the amounts of liabilities are as follows:

	2000	1999
	\$	\$
Accounts payable and accrued liabilities . . .	5,171,194	4,888,874
Salaries payable	1,712,170	543,053
Contractors' holdbacks	77,805	48,138
	6,961,169	5,480,065
Vacation pay	2,444,815	2,243,165
Employee termination benefits	2,691,129	2,455,473
	5,135,944	4,698,638
Total	12,097,113	10,178,703

7. Licences provided free of charge

The value of licences provided free of charge to educational institutions, publicly funded non-profit health care institutions and federal Government departments for the year ended March 31, 2000, amounted to \$2,568,156 (1999—\$2,423,663).

8. Contingent liabilities

The AECB is involved in a number of judicial actions that have arisen in the normal course of operations. One of these claims is for \$55,000,000. However, the final outcome with respect to claims and legal proceedings pending at March 31, 2000 is not determinable and no estimate of the amount can be made. Accordingly, no provision has been made in the accounts for these contingent liabilities. Payment of any settlement or judgement resulting from the resolution of any of these cases is governed by Government policy. Payment would be from funds appropriated to the AECB and charged to expenditures when payable.

9. Related party transactions

The AECB enters into transactions with other Government departments, agencies and Crown corporations, including Atomic Energy of Canada Limited (AECL), in the normal course of business.

On behalf of AECL, the AECB continues to develop, deliver and administer regulatory services for Chinese and Korean regulatory staff over a period of five years ending March 31, 2001. In accordance with the terms of the contract, the cost of the service is recovered from AECL. For 2000, the AECB recognized revenues of \$1,466,922 from this project (1999—\$580,705).

10. Nuclear liability reinsurance account

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the account. There have been no claims against or payments out of the account since its creation. The balance of the account as at March 31, 2000, is \$550,321 (1999—\$548,821).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 2000, is \$590,000,000 (1999—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

Atomic Energy Control Board—Concluded

REVENUES AND COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31

	2000				1999
	Revenues	Licences provided free of charge	Total value of licences and other revenues	Cost of operations	Cost of operations
	\$	\$	\$	\$	\$
Regulatory activities					
Nuclear reactors and heavy water plants	26,509,783		26,509,783	29,325,654	29,058,936
Research reactors	16,200	145,789	161,989	617,421	538,099
Nuclear research and test establishments	3,409,541		3,409,541	4,619,380	4,129,296
Uranium mines	2,243,496		2,243,496	3,714,769	3,417,106
Nuclear fuel facilities	875,717		875,717	1,088,356	1,125,905
Prescribed substances	69,612	11,845	81,457	145,368	187,435
Accelerators	139,143	444,512	583,655	1,206,081	756,047
Radioisotopes	3,358,195	1,818,192	5,176,387	10,404,355	9,297,772
Transportation	153,785	4,399	158,184	278,584	369,475
Waste management and decommissioning	796,614	114,507	911,121	2,524,773	1,774,795
Dosimetry	70,113	28,912	99,025	210,099	185,364
Import/export				489,196	497,430
	37,642,199	2,568,156	40,210,355	54,624,036	51,337,660
Non-regulatory activities					
Foreign training	1,985,028		1,985,028	1,186,094	849,113
Other	116,941		116,941	3,059,053	1,804,295
	2,101,969		2,101,969	4,245,147	2,653,408
Total	39,744,168	2,568,156	42,312,324	58,869,183	53,991,068

Canada Customs and Revenue Agency

STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying Statements of Operations of the Canada Customs and Revenue Agency in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada and with the reporting requirements and standards of the Receiver General for Canada for departmental corporations. Significant accounting policies are set out in Note 2 in each of the statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Agency. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been approved by the Agency's Audit Committee on behalf of the Board of Management. The audit committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis, and the auditors have full and free access to the audit committee.

Some of the information, such as accruals and services provided without charge by other Government departments, included in the Statements of Operations are based on management's best estimates and judgements with due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts which provides a record of the Agency's financial transactions. Financial information contained in the *Public Accounts of Canada* is consistent with these Statements of Operations.

The Agency maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly recorded so as to maintain accountability of Government funds and safeguarding of its assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency also seeks to assure the objectivity and integrity of data in its financial systems by the careful selection, training and development of qualified staff, by organisational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organisation.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statements.

Approved by:

ROB WRIGHT
Commissioner

D.G.J. TUCKER
*Chief Financial Officer and Assistant
Commissioner, Finance and Administration*

July 24, 2000

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA
CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Agency Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2000. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's operations of its Agency Activities for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 24, 2000

Canada Customs and Revenue Agency— Continued

STATEMENT OF OPERATIONS— AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(unaudited— Note 3) 1999
Operating and Administration Expenditures		
Services		
Personnel	2,419,186	2,295,310
Accommodation	196,317	201,250
Transportation and communications	160,377	159,419
Professional and special services	148,354	153,743
Transfer payment to the province of Quebec (GST joint administration)	94,901	95,000
Purchased repair and maintenance	58,647	50,054
Rentals	11,656	10,338
Information	2,478	6,776
Utilities	587	552
Other services	57,690	46,409
	3,150,193	3,018,851
Goods		
Equipment	97,748	79,230
Materials and supplies	61,736	72,256
Land, building and works	15,323	9,425
	174,807	160,911
Other expenditures		
Subsidies and other	3,103	5,677
Total operating and administration expenditures	3,328,103	3,185,439
Non-tax revenue (Note 5)	201,035	194,456
Net cost of operations	3,127,068	2,990,983

Contingent liabilities (Note 9)

The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999 under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

- supporting the administration and enforcement of the program legislation;
- implementing agreements between the Government of Canada or the Agency and the Government of a province or other public body performing a function of Government in Canada to carry out an activity or administer a tax or program;
- implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
- implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal government, for certain provinces and territories and others including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Agency Activities and Administered Activities. The Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilised in running the organisation. The separate Statement of Operations—Administered Activities has been divided into two components: Administered revenues and Administered expenditures. It includes those reve-

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

nues and expenditures which are controlled by someone other than the Agency, such as the federal Government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Department of National Revenue Act*, *Excise Act*, *Excise Tax Act* (includes GST/HST), *Income Tax Act*, and others. The Agency administers, on behalf of others, income tax and sales tax acts, CPP contributions, EI deductions, as well as amounts collected for other groups or organisations.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax programs' legislation.

2. Significant accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act* the Statement of Operations—Agency Activities has been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. In addition, the Statement of Operations—Agency Activities has been prepared following the reporting requirements and standards established for departmental corporations by the Receiver General for Canada. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of termination benefits, accumulated vacation pay and compensatory leave which are recorded on the cash basis.

(b) Non-tax revenue recognition

All non-tax revenue is recorded on the accrual basis. Non-tax revenue reported in this statement excludes Administered revenues collected under the authority of the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation.

(c) Capital asset purchases

Acquisitions of capital assets are charged to operating and administrative expenditures in the year of purchase.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as non-tax revenue and are not deducted from expenditures.

(e) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments are included in expenditures. Those amounts include:

- accommodation provided by Public Works and Government Services Canada,
- accommodation provided by Transport Canada,
- employer's contributions to the health insurance plan provided by Treasury Board,
- workers' compensation benefits provided by Human Resources Development Canada
- audit services provided by the Office of the Auditor General of Canada, and
- legal services provided by Justice Canada

(f) Contribution to Public Service Superannuation Plan

The Agency's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute equally to the cost of the Plan. Contributions by the Agency are charged to expenditures in the period incurred and represent the total pension obligation of the Agency to the Plan. The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

(g) Pay equity

The Treasury Board Secretariat and the Public Service Alliance of Canada reached an agreement on the implementation of the Canadian Human Rights Tribunal pay equity ruling of July 29, 1998. The Agency employs persons from the groups included in the pay equity ruling. Any amounts paid or owing to employees of the Agency as a result of their employment as a member of the public service are the responsibility of Treasury Board. As a result, no amounts have been included in expenditures nor accrued as an obligation to the Agency in respect of the recent pay equity agreement. The liability associated with the settlement is included as a liability in the financial statements of the Government of Canada.

The Government of Canada has announced that beginning with the 2001-2002 fiscal year, it intends to move its accounting policies to an appropriate form of full accrual accounting. The Agency intends to conform to these new accounting policies at that time and, in addition, will prepare a full set of financial statements pertaining to Agency Activities, i.e. Statement of Financial Position, Statement of Operations, and Statement of Cash Flow.

3. Comparative figures

The Agency, in the prior year, was a Government department for the purposes of inclusion in the overall Government of Canada reporting entity. The comparative figures for the year ended March 31, 1999 were therefore not previously subject to audit for the purposes of preparing a separate Statement of Operations—Agency Activities. Accordingly, these comparative figures are unaudited and the opinion expressed in the accompanying auditor's report does not extend to them.

4. Parliamentary appropriations

	2000	(unaudited— Note 3) 1999
	(in thousands of dollars)	
Vote 1—CCRA		
(Operating expenditures)	2,409,874	2,263,961
Less: amounts lapsed	69,264	33,215
	2,340,610	2,230,746
Vote 5—CCRA		
(Capital expenditures)	15,727	9,510
Less: amounts lapsed	6	216
	15,721	9,294
Vote 10—CCRA		
(Transfer payments)	95,000	95,000
Less: amounts lapsed	99	
	94,901	95,000
Add: Statutory contributions		
to employee benefit plans	394,479	351,936
Other statutory expenditures	922	925
Spending of proceeds from disposal		
of surplus Crown assets	310	309
	395,711	353,170
Total appropriations used	2,846,943	2,688,210
Less: Non-tax revenue other		
than revenue netted against		
expenditures (Note 5)	65,611	56,747
Prior year expenditure charged to		
current year appropriation	9,900	(9,900)
	75,511	46,847
Add: Services provided without charge		
by other Government departments		
Accommodation	196,317	201,250
Employer's contribution to the		
health insurance plan	105,415	105,300
Legal services	46,886	35,200
Audit services	4,358	4,270
Workers' compensation benefits	2,660	3,600
	355,636	349,620
Net cost of operations	3,127,068	2,990,983

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

5. Non-tax revenue

The following table presents details of non-tax revenue as reported on the Statement of Operations:

	2000	(unaudited— Note 3) 1999
	(in thousands of dollars)	
Non-tax revenue credited to vote 1— CCRA (operating expenditures)		
Fees for collecting Employment Insurance contributions	77,748	77,394
Fees for collecting Canada Pension Plan premiums	57,676	60,315
	135,424	137,709
Other non-tax revenue		
Recovery of employee benefit costs costs for collecting activities	22,406	22,778
Administration fees—Provinces and Municipalities	20,652	13,814
Duty free shops	5,168	5,011
Refunds of previous years' expenditures	4,894	1,852
Adjustment to accrued accounts payable ..	2,271	3,881
Ruling fees	1,166	1,144
Service fees	2,975	2,282
Lease and use of public property	644	1,255
Other non-tax revenue	5,435	4,730
	65,611	56,747
Total non-tax revenue	201,035	194,456

6. Accounts receivable

At year end, accounts receivable resulting from transactions with outside parties, are as follows:

	2000	(unaudited— Note 3) 1999
	(in thousands of dollars)	
Accounts receivable—From other Government departments	7,101	3,303
Accounts receivable—External to the Government	1,349	199
	8,450	3,502

Revenues associated with these accounts receivable are reflected in the Statement of Operations.

All receivables from other Government departments are collectable. No allowance for doubtful accounts is required.

Receivables external to the Government are not considered to be material for financial statement purposes and therefore no allowance for doubtful accounts has been recorded.

7. Liabilities

At year end, the Agency has liabilities of the following amounts:

	2000	(unaudited— Note 3) 1999
Employee termination benefits	322,124	294,258
Accounts payable—External to the Government	120,489	97,905
Vacation pay and compensatory leave	95,348	85,220
Accounts payable—To other Government departments	75,586	11,569
Accrued employee salary and benefits	71,916	22,962
Accounts payable—Employees	2,693	
Other liabilities	270	9
	688,426	511,923

Expenditures associated with these liabilities are reflected in the Statement of Operations with the exception of the liability for vacation pay, compensatory leave and employee termination benefits.

8. Capital assets purchases

Current accounting principles of the Government of Canada do not require the capitalization of assets. The capital expenditures have been charged to operating and administrative expenditures. For information purposes, the following table presents those acquisitions during the year that could otherwise have been capitalized under a full accrual accounting principal for physical capital assets. For the purpose of this table, we have recorded only assets with an original individual value of \$10,000 or more.

	2000
	(in thousands of dollars)
Buildings under construction	12,438
Information technology equipment	4,622
Equipment	2,927
Motor vehicles	2,060
Land	35
Buildings	34
	22,116

9. Contingent liabilities

In connection with its operations, the Canada Customs and Revenue Agency is a defendant in certain cases of litigation. It is estimated at March 31, 2000, there are \$12 million (\$18 million in 1998-99 (unaudited)) in claims and pending and threatened litigation. A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—*Concluded*

occur. A contingent liability is recorded as an actual liability when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

10. Deposit and trust accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, 2000 are as follows:

	2000	(unaudited— Note 3) 1999
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	11,398	10,622
Add: receipts	2,179	1,904
Less: disbursements	1,399	1,128
Balance, end of year	12,178	11,398
Temporary, deposits received from importers		
Balance, beginning of year	745	932
Net transactions during the year	(45)	(187)
Balance, end of year	700	745

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various Agency (Customs and Excise) regulations regarding temporary entry of goods.

11. Board of Management

Pursuant to the *Canada Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenditures relating to the Board's activities during the year total \$846,000 and are included in the Statement of Operations. Of this amount, \$315,000 is for secretariat staff personnel expenditures, \$149,000 for travel and \$108,000 for furniture and fixtures (initial set up).

12. Related party transactions

Through common ownership, the Agency is related to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business.

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA
CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Administered Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2000. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's operations of its Administered Activities for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 24, 2000

Canada Customs and Revenue Agency— Continued

STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

Administered Revenues	2000	1999		2000	1999
Tax revenues (Note 3)			Nova Scotia Worker's		
Income tax			Compensation	29,746	
Personal	154,151,820	146,560,375	Transfers to others (Note 4)	(56,572)	(9,181)
Transfers to others (Note 4)	(69,327,944)	(68,852,992)	Total other	0	0
Total personal	84,823,876	77,707,383	Total tax revenues	147,164,130	136,217,834
Corporation	25,321,506	23,273,602	Non-tax revenues (Note 6)		
Transfers to others (Note 4)	(2,131,298)	(1,698,931)	Penalties	85,128	76,867
Total corporation	23,190,208	21,574,671	Net interest	(15,382)	(16,290)
Non-resident and other	3,499,284	2,901,277	Other	14,828	20,565
Total non-resident and other	3,499,284	2,901,277	Total non-tax revenues	84,574	81,142
Total income tax	111,513,368	102,183,331	Total revenues administered on behalf of the Government of Canada	147,248,704	136,298,976
GST and HST, Excise and Customs			Administered expenditures		
Goods and Services Tax (GST)/ Harmonized Sales Tax (HST) (Note 5)	27,376,527	25,194,581	Federal expenditures		
Transfers to others (Note 4)	(1,799,367)	(1,662,202)	Child tax benefits	5,999,542	5,715,307
Total GST and HST	25,577,160	23,532,379	GST credit	2,846,993	2,849,817
Excise duties and taxes			Children's special allowance	88,227	68,973
Energy taxes	4,757,133	4,716,223	OAS Benefits Repaid	(553,575)	(495,837)
Other	3,214,211	3,721,331	Total federal expenditures	8,381,187	8,138,260
Transfer to others (Note 4)	(2,859)	(294,793)	Other expenditures		
Total excise duties and taxes	7,968,485	8,142,761	Provincial/territorial Family Benefit Programs (Note 7)	510,592	540,512
Customs import duties	2,105,117	2,359,363	Recoveries from provinces/ territories	(510,592)	(540,512)
Total customs import duties	2,105,117	2,359,363	Total other expenditures	0	0
Total GST and HST, Excise and Customs	35,650,762	34,034,503	Total expenditures administered on behalf of the Government of Canada	8,381,187	8,138,260
Other					
Provincial sales, tobacco and alcohol taxes	26,826	9,181			

Contingent significant refunds (Note 8)
The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency ("Agency") was established effective November 1, 1999 under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

- (a) supporting the administration and enforcement of the program legislation;
- (b) implementing agreements between the Government of Canada or the Agency and the Government of a province or other public body performing a function of Government in Canada to carry out an activity or administer a tax or program;
- (c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
- (d) implementing agreements between the Government of Canada and aboriginal Governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal government, for certain provinces and territories and others including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Administered Activities and Agency Activities. This Statement of Operations—Administered Activities has been divided into two components: Administered revenues and Administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal Government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The separate Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the Agency in achieving its mandate.

The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Department of National Revenue Act*, *Excise Act*, *Excise Tax Act* (includes

GST/HST), *Income Tax Act*, and others. The Agency administers, on behalf of others, income tax and sales tax acts, CPP contributions, EI deductions, as well as amounts collected for other groups or organizations.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax programs' legislation.

2. Significant accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act* the Statement of Operations—Administered Activities has been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. The most significant accounting policies are as follows:

(a) Tax revenue recognition

The Agency generally reports tax revenues in the period in which they are received. Tax revenues are reported net of refunds. Transfers to others are recorded on a cash basis. Refunds of tax revenues are generally allocated to the year in which the processing cycle for the assessment of the related tax return has been started. However, cases of tax refunds that are significant and for which a decision has been rendered in favour of the taxpayer, and where appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued, are reported on an accrual basis.

(b) Non-tax revenue recognition

Non-tax revenues on the Statement of Operations—Administered Activities are generally reported in the period in which they are received. Penalties include amounts collected on late payment of GST and excise taxes and duties. Interest includes amounts paid out on GST and Excise refunds and rebates net of amounts collected. Income tax penalties and interest are recorded as tax revenue.

(c) Expenditures

The Goods and Services Tax Credit (GST) quarterly tax credits and payments under the Child Tax Benefit Program and the Children's Special Allowance are charged in the period to which they relate. OAS Benefits Repaid are recognised as tax returns are assessed. Provincial/territorial family benefit programs expenditures and recoveries are recognized on a cash basis.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

The Government has announced that beginning with the 2001-2002 fiscal year, it intends to move its accounting policies to an appropriate form of full accrual accounting. The Agency intends to conform to these new accounting policies at that time and, in addition, will prepare a full set of financial statements pertaining to Administered Activities, i.e. Statement of Financial Position, Statement of Operations, and Statement of Cash Flow.

3. Tax revenues

CCRA, in the normal course of operations, collects and then refunds certain amounts to taxpayers. The following table represents details of gross cash receipts and refunds reported on the Statement of Operations—Administered Activities:

	2000		1999	
	GrossCash Receipts	Refunds	Net	Net
	(in thousands of dollars)			
Income tax				
Personal	171,522,793	17,370,973	154,151,820	146,560,375
Corporation	32,063,426	6,741,920	25,321,506	23,273,602
Non-resident and other	3,636,465	137,181	3,499,284	2,901,277
Total income tax	207,222,684	24,250,074	182,972,610	172,735,254
GST and HST, Customs and Excise Goods and Services Tax (GST)/Harmo- nized Sales Tax (HST)	56,323,068	28,946,541	27,376,527	25,194,581
Excise duties and taxes				
—Energy	4,787,390	30,257	4,757,133	4,716,223
Excise duties and taxes				
—Other	3,458,817	244,606	3,214,211	3,721,331
Customs import duties	2,314,872	209,755	2,105,117	2,359,363
Total GST and HTS, Excise and Customs	66,884,147	29,431,159	37,452,988	35,991,498
Other				
Provincial sales, tobacco and alcohol taxes	26,826		26,826	9,181
Nova Scotia Worker's Compensation	29,746		29,746	
Total other	56,572		56,572	9,181
Total tax revenues before transfers	274,163,403	53,681,233	220,482,170	208,735,933

4. Transfers/revenues collected on behalf of others

Transfers are made by CCRA to others for whom CCRA administers taxes. The transfers are either made directly to the party on whose behalf CCRA collects the taxes, such as to Human Resources Development Canada for the Canada Pension Plan, the Employment Insurance Account, and the Employment Insurance Benefits Repaid, or to a liability account of the Government from which the federal Department of Finance makes transfers to the party for whom the tax is administered. Transfers to the provinces/territories and First Nations are handled in this latter manner.

Transfers made in any one year typically are comprised of two (2) components:

- (1) Transfers relating to a current time period such as a tax year. These amounts are generally determined using best estimates, and
- (2) a final adjustment period for a prior time period. This adjustment, which may result in either an increase or decrease to reported federal revenues, brings previously estimated and recorded transfers for the prior time period, into agreement with actual information, such as assessed amounts.

Therefore, any differences between actual amounts owing to others or whom CCRA administers taxes and best estimates are only known in subsequent periods when actual amounts become known. These differences are reflected in the financial statement in the year they are determined.

The following table presents details of transfers reported on the Statement of Operations—Administered Activities.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

	2000	1999
	(in thousands of dollars)	
Personal		
Provincial/territorial/First Nations income taxes	33,473,467	34,271,076
CPP contributions	16,871,726	14,799,701
EI benefits repaid	144,611	78,154
EI deductions	18,838,140	19,704,061
Total personal transfers	69,327,944	68,852,992
Corporation		
Provincial/territorial income taxes	2,131,298	1,698,931
Total Corporation transfers	2,131,298	1,698,931
Goods and Services Tax (GST)/Harmonized Sales Tax (HST)		
Harmonized Sales Tax	1,798,099	1,661,510
First Nations Tax	1,268	692
Total GST/HST transfers	1,799,367	1,662,202
Excise		
Air Transportation Tax	2,859	294,793
Total excise transfers	2,859	294,793
Other		
Provincial sales, tobacco and alcohol taxes	26,826	9,181
Nova Scotia Workers Compensation	29,746	
Total other transfers	56,572	9,181
Total transfers	73,318,040	72,518,099

5. Goods and services tax/Harmonized sales tax

GST collected on the sale of goods and services by other federal government organizations is currently deposited directly in the Consolidated Revenue Fund and is thus not included in this statement. As federal government organizations change their accounting systems over the next few years, these amounts will be provided to the Agency and included in this statement.

GST collected on goods and services in the province of Quebec on behalf of the federal Government is transferred by the Ministère du Revenu du Québec to the Agency and is thus included in this statement.

Amounts reported include Harmonized Sales Tax (HST) where applicable. GST and HST received are reported net of offsetting refunds and rebates claimed by registrants. Transfers of HST to provinces are calculated in accordance with applicable Sales Tax Harmonization Agreements.

6. Non-tax revenues

The following table presents details of non-tax revenues reported on the Statement of Operations—Administered Activities:

	2000	1999
	(in thousands of dollars)	
Non-tax revenues		
GST penalty	85,128	76,867
GST and other interest	61,300	53,399
Interest paid	(76,682)	(69,689)
Net interest	(15,382)	(16,290)
Other:		
Seizures	8,974	13,074
Fines and forfeitures	4,676	7,426
Sale of unclaimed goods, etc.	1,178	65
	14,828	20,565
Total administered non-tax revenues	84,574	81,142

7. Provincial/territorial family benefit programs

The provincial/territorial family benefits programs are comprised of the following: Newfoundland harmonised sales tax credit, Newfoundland child tax benefit, Nova Scotia child tax benefit, New Brunswick child tax benefit, Saskatchewan child tax benefit, Alberta family employment tax credit, British Columbia family bonus, Yukon child tax benefit, Northwest Territories child tax benefit, and the Nunavut child tax benefit. These amounts represent payments made by the Agency to individual taxpayers on behalf of the applicable province/territory. These amounts are subsequently recovered from the province/territory.

8. Contingent significant refunds

Contingent significant refunds represent potential amounts, which may become actual refunds when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, a reasonable estimate of the amount to be refunded can be made and it is significant, the amount is accrued. The amount accrued is limited to the amount paid in by the taxpayer. If the likelihood is not determinable but the amount can be reasonably estimated and it is significant, the contingency is disclosed in the notes to the financial statements.

**Canada Customs and Revenue Agency—
Concluded****NOTES TO THE STATEMENT OF OPERATIONS—
ADMINISTERED ACTIVITIES—Concluded**

Claims for significant tax refunds are reported in the notes to the financial statements until such time as a decision is made and all appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued. After this time the refund is either accrued or no longer reported, as appropriate. There are \$802 million (\$574 million in 1998-99) in claims or litigation relating to tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada at March 31, 2000.

9. Accounts receivable

Accounts receivable for tax revenues are unaudited and are reported on a memorandum basis in the accounts of Canada. Details of the unaudited balances are included in Section 4 of Volume II (Part II) of the *Public Accounts of Canada*.

Canada Employment Insurance Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment Insurance Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of Human Resources Development Canada (HRDC). In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of HRDC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil its reporting responsibility, HRDC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. HRDC maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard HRDC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. HRDC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

JIM LAHEY

Associate Deputy Minister

ALAN WINBERG

Senior financial officer

July 25, 2000

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Expenditures		
Human Resources Investment and Insurance Program		
Human resources investment	2,351,771	2,755,329
Employment insurance	583,220	615,590
HRCC management and joint services	354,937	247,906
	3,289,928	3,618,825
Corporate Services Program		
Corporate services	490,211	408,117
Total of expenditures	3,780,139	4,026,942
Revenues		
Revenues netted against expenditures		
Recovery of Employment Insurance		
Account administrative costs	1,290,963	1,115,070
Non-tax revenues		
Refunds of previous years' expenditures	90,145	168,194
Proceeds from the disposal of surplus		
Crown assets	557	406
Privileges, licences and permits	151	
Services and service fees	31	22
Proceeds from sales	7	25
Other revenues		
Recovery of employee benefit cost E.I.	111,900	85,066
Government annuities surplus	5,822	7,609
Employment Insurance fines	510	607
Other	154,859	68,815
	363,982	330,744
Total of revenues	1,654,945	1,445,814
Net cost of operations	2,125,194	2,581,128

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act, 1977* and, continued as a body corporate under the name Canada Employment Insurance Commission as per the *Human Resources Development Act* enacted in 1996, is a departmental corporation named in Schedule II to the *Financial Administration Act*. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into two program areas and their objectives are as follows:

Corporate Services Program—To provide executive direction, policy development and management support services to the Department.

Human Resources Investment and Insurance Program—To develop and support the productive utilization of labour market resources in Canada, without undue burden on individuals, groups and regions, and to promote the well-being of Canadians, in cooperation with other government departments, the provinces, territories, the private sector and community partners. The Program promotes the effective and efficient functioning of the Canadian labour market, while ensuring the protection of public funds.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

(b) Revenue recognition

Revenue is recorded on a cash basis, in accordance with the government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Amounts estimated

Estimates of amounts for services provided without charge from other government departments are included in expenditures.

(e) Refunds of previous year's expenditures

Refunds of previous year's expenditures are recorded as revenues when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT INSURANCE COMMISSION (in thousands of dollars)

	2000	1999
Human Resources Investment and Insurance Program		
Vote 5	224,523	224,845
Lapsed	5,352	3,795
	219,171	221,050
Vote 10	981,350	1,439,940
Lapsed	97,313	70,804
	884,037	1,369,136
Statutory contributions to employee benefit plans	113,035	107,731
Statutory contributions to private collection agencies		24,936
Statutory civil service insurance actuarial liability adjustment	238	313
Statutory retirement benefits to annuities agents' pensions	28	29
	113,301	133,009
Total program	1,216,509	1,723,195
Corporate Services Program		
Vote 1	132,640	90,181
Lapsed	9,538	5,015
	123,102	85,166
Statutory contributions to employee benefit plans	30,199	27,491
Statutory spending of proceeds from the disposal of surplus Crown assets	538	361
Statutory refunds of amounts credited to revenues in previous years	(2,158)	(80)
	28,579	27,772
Total program	151,681	112,938
Total use of appropriations	1,368,190	1,836,133

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, fines payable by claimants under the *Employment Insurance Act*, various employment programs and employment insurance overpayments, and other miscellaneous amounts due.

	2000	1999
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Services Program		
Miscellaneous	2,147	138
Secondments	300	62
	2,447	200
Outside parties		
Employment and insurance		
Default Canada student loans		
subrogated to the Crown ⁽¹⁾		2,095,312
Employment Insurance benefit		
overpayments	368,756	370,817
Employment Insurance—Section 38		
penalties	227,877	215,758
Employment benefit		
repayments	238,015	156,782
Other programs	8,563	7,945
Employment Insurance Benefit		
overpayments—Part II	6,574	
CJS developmental use of		
E.I. funds	10,034	6,936
Employment Insurance fines	5,835	5,866
Development assistance benefit		4,530
E.I. employer penalties	3,689	3,526
The Atlantic Groundfish		
Strategy—TAGS	3,996	2,009
E.I. chargeback	607	551
Social assistance recipients	557	455
Labour adjustment benefits	344	385
Transfer to provinces—EI Part II—		
Over contribution		358
Youth training option program	571	319
Fisheries Restructuring and Adjustment		
Measures—FRAM	535	289
Outreach program ⁽²⁾		124
Post-secondary education -		
Establish Program ⁽¹⁾		97
Administration expenses—EI Part II—		
Over contribution		90
Community futures	134	68
	876,087	2,872,217
Corporate Services Program		
Miscellaneous	78	588
Secondments	334	392
Outreach Program ⁽²⁾	122	
Salary overpayments	81	88
	615	1,068
Total	879,149	2,873,485

5. Specified purpose accounts

The Canada Employment Insurance Commission also has the responsibility to administer and control the following specified purpose accounts:

(a) Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees, with few exceptions.

The Act authorizes an account in the Accounts of Canada to be known as the Employment Insurance Account.

The Act provides for the following to be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other government departments or agencies, or to the public; (d) amounts provided for any other purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and (e) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	2000	1999
Receipts and other credits		
Premiums—Employers and employees	18,839	19,704
Penalties	41	52
Interest earned	1,068	764
	19,948	20,520
Payments and other charges		
Benefits	11,443	11,952
Administration costs	1,406	1,360
	12,849	13,312
Net increase or (decrease)	7,099	7,208
Add: balance at beginning of year	20,076	12,868
Balance at end of year	27,175	20,076

⁽¹⁾ This account does not belong to Employment and Insurance

⁽²⁾ This account has been moved from E.I. to Corporate Services

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

(b) Government Annuities Account

This Account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities. The Account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenues to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT (in thousands of dollars)

	2000	1999
Balance as at April 1	585,813	623,876
Receipts and other credits		
Interest from Canada	38,210	40,756
Premiums	150	98
Other	63	98
	38,423	40,952
Payments and other charges		
Annuity payments	71,374	75,056
Unclaimed annuities	555	564
Premium refunds	426	409
	72,355	76,029
Net increase or (decrease)	(33,932)	(35,077)
Actuarial surplus (deficit), excess of recorded unpaid annuities at the end of the year over calculated unpaid	(5,822)	(2,986)
Balance as at March 31	546,059	585,813

(c) Annuities Agents' Pension Account

This pension plan provides pension benefits to former eligible government employees who were engaged in selling government annuities to the public. During the year no interest was credited to the Account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to \$0 and payments from the Account amounted to \$6,643.

TRANSACTIONS IN THE ANNUITIES AGENTS' PENSION ACCOUNT

	2000	1999
	\$	\$
Balance as at April 1	24,727	21,947
Receipts and other credits		2,780
Payments and other charges	6,643	
Net increase or (decrease)	(6,643)	2,780
Balance as at March 31	18,084	24,727

(d) Civil service insurance fund

This fund was established by the *Civil Service Insurance Act*, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to subsection 62(2) of the *Public Service Superannuation Act*.

The Civil service insurance fund has been transferred to the Department of Human Resources Development of Canada during the 1997-98 financial exercise. The financial transactions were reported in the previous years by the Office of the Superintendent of Financial Institutions.

During the year, receipts and other credits consisted of premiums of \$5,530 and, an amount of \$238,291 (charged to expenditures) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1999. Payments and other charges consisted of death benefits, \$555,565; cash surrender value, \$0; annuities, \$20,289; and premium refunds, \$52.

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

TRANSACTIONS IN THE CIVIL SERVICE INSURANCE FUND

	2000	1999
	\$	\$
Balance at beginning of the exercise	8,672,348	8,914,669
Receipts and other credits		
Premiums	5,530	6,414
Payments and other charges		
Death benefits	555,565	531,613
Cash surrender value		8,068
Annuities	20,289	21,798
Premiums refunds	52	74
	575,906	561,553
Net increase or (decrease)	(570,376)	(555,139)
Adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1999	238,291	312,818
Balance at end of year	8,340,263	8,672,348

6. Contingent liabilities

Thirty-two claims totalling \$34,170,936 have been brought against the Canada Employment Insurance Commission: seven for general damages (six by private citizens and one by an employee, two for entitlement damages (one by private citizen and one by a private organization), five for Charter of Rights violation (four by private organizations and one by a former employee), six for breach of contract (three by private organizations and three by private citizens), one for harassment damages (by a former employee), two for defamation damages (two by private citizens), three for negligence damages (one by an employee, one by a former employee and one by a private citizen), four for unjust dismissal (all by former employees), one for physical and mental injury damages (by a private citizen), and one miscellaneous case by a private organizations.

7. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Canada Employment Insurance Commission, the Employment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. This represents a summary, on a consolidated basis, of the total operations of Human Resources Development Canada related to the Canada Employment Insurance Commission.

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Disbursements		
Human Resources Investment and Insurance Program		
Employment Insurance benefits	11,443,068	11,951,546
Human resources investment	2,351,771	2,755,329
Employment Insurance	583,220	615,590
Annuities payments and charges	72,355	76,029
HRCC management and joint services	354,937	247,906
Adjustment to the Employment Insurance administration cost	55,365	124,551
Civil service insurance - Payments and other charges	576	561
Corporate Services Program		
Corporate services	547,024	456,142
	15,408,316	16,227,654
Receipts		
Employment Insurance premiums	18,880,087	19,756,263
Employment Insurance interest - Revenues	1,067,726	764,094
Refunds of previous years' expenditures	90,145	168,194
Annuity interest, etc.	38,423	40,955
Net adjustment to the Employment Insurance administration cost	5,332	6,295
Proceeds from the disposal of surplus Crown assets	557	406
Civil service insurance - Receipts and other credits	244	319
Proceeds from sales	7	25
Services fees	31	22
Privileges, licences and permits	151	
Other revenues		
E.I. EBP recovery	111,900	85,066
Other	154,859	68,815
Government annuities surplus	5,822	7,609
Employment Insurance fines	510	607
	20,355,794	20,898,670
Net cost of operations	(4,947,478)	(4,671,016)

Canada Employment Insurance Commission—Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

RECONCILIATION TO USE OF APPROPRIATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Net of operations	(4,947,478)	(4,671,016)
Increase in Employment Insurance surplus	7,098,856	7,208,365
Revenues credited to non-tax revenues related to appropriations	363,982	330,744
Annuities Account—Actuarial surplus (deficit)	(5,822)	(2,986)
Increase (Decrease) in the annuities pension agents	(7)	3
Decrease in the civil service insurance fund	(570)	(555)
Net adjustment of EBP	31,334	32,773
Decrease in unpaid annuities	(33,932)	32,091
Use of appropriations	2,506,363	2,929,419

Canadian Centre for Management Development

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Management Development in accordance with the reporting requirements and standards of the Receiver General for Canada. The responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. The information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this accounting and reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Corporation's assets. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

JOHANNE BERNARD

*Director, Finance and Administration
(Senior Full-time Financial Officer)*

June 16, 2000

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Expenditures		
Salaries and employee benefits	7,286	6,269
Professional and special services	6,861	6,433
Furniture and equipment	1,182	837
Transportation and communications	935	681
Information	645	252
Utilities, materials and supplies	504	367
Transfer payments	175	175
Repairs and maintenance	114	164
Rentals	96	87
Other subsidies and payments	2	5
	17,800	15,270
Less: recovery of costs (subsection 29.1(1) of the <i>FAA</i>)	5,392	4,474
Net cost of operations (Note 3)	12,408	10,796

The accompanying notes are an integral part of this statement.

Canadian Centre for Management Development—Concluded

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental Corporation named in Schedule II to the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in learning and in research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal government. The Centre has a budgetary lapsing authority to fund its operating and contribution expenses. Also, the Centre has the authority to expend its revenues pursuant to subsection 29.1(1) of the *Financial Administration Act*.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrued basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis.

(c) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

3. Parliamentary appropriation

	2000	1999
	(in thousands of dollars)	
Canadian Centre for Management Development Vote 5	9,725	9,388
Supplementary Estimates (A, B and C)	933	916
TB Vote 10	370	
TB Vote 15	184	
	11,212	10,304
Lapsed	114	711
	11,098	9,593
Expenditures pursuant to subsection 29.1(1) of the <i>FAA</i>	5,392	4,474
Equivalent revenues pursuant to subsection 29.1(1) of the <i>FAA</i>	(5,392)	(4,474)
Spending of proceeds from the disposal of surplus Crown assets	16	
Contributions to employee benefit plans	1,294	1,203
Net cost of operations	12,408	10,796

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Centre.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil its accounting and reporting responsibilities, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives, which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

S. LEN HONG

President and Chief Executive Officer

BONNIE EASTERBROOK, CGA

Manager, Finance/Senior Financial Officer

June 6, 2000

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE
FOR OCCUPATIONAL HEALTH AND SAFETY
AND
THE MINISTER OF LABOUR

I have audited the Statement of Operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 2000. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 6, 2000

Canadian Centre for Occupational Health and Safety—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits	4,329,212	4,192,238
Employee termination benefits	750	162,181
Professional and special services	1,379,502	879,778
Utilities, materials and supplies	331,505	299,177
Accommodation	320,160	320,160
Information	264,075	273,978
Capital assets	207,559	225,819
Transportation and communications	185,138	192,923
Purchased repair and upkeep	62,317	69,538
Rentals	28,727	40,299
	<u>7,108,945</u>	<u>6,656,091</u>
Administration		
Salaries and employee benefits	203,350	199,541
Travel	27,610	26,364
Governors and committees	19,943	10,980
Professional and special services	3,682	4,494
Utilities, materials and supplies	838	702
	<u>255,423</u>	<u>242,081</u>
Total expenditures	7,364,368	6,898,172
Non-tax revenue		
Revenues netted against expenditures (Notes 3 and 8)		
Proceeds from sales	2,746,070	3,066,438
Cost recoveries	1,340,045	1,172,868
	<u>4,086,115</u>	<u>4,239,306</u>
Proceeds from disposal of surplus Crown assets	476	448
Total non-tax revenue	4,086,591	4,239,754
Net cost of operations (Note 4)	3,277,777	2,658,418

The accompanying notes are an integral part of this statement.

Approved by:

WARREN EDMONDSON
Chairperson

BONNIE EASTERBROOK, CGA
Manager, Finance/Senior Financial Officer

S. LEN HONG
President and Chief Executive Officer

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditures are funded in part by its operating revenues and by a budgetary lapsing appropriation.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on an accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(e) Foreign currency translation

Revenue and expenses contracted in foreign currency are translated into Canadian dollars at the exchange rate in effect on the transaction date.

(f) Services provided without charge

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(g) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute to the cost of the Plan. The Centre's contributions are charged to expenditures on a current basis and represent the total liability to the Centre.

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

3. Revenues netted against expenditures

	2000	1999
	\$	\$
Proceeds from sales:		
Subscription—CCINFO disc	1,469,393	1,994,009
Subscription—Specialty discs	696,166	682,058
CCINFOWeb	421,317	260,759
Single copy publications	107,725	84,049
Diskette based products	25,111	27,808
Products for resale	15,250	9,025
Other	7,508	3,324
Memberships	3,600	5,406
	<u>2,746,070</u>	<u>3,066,438</u>
Cost recoveries:		
Collaborative projects	871,589	691,953
Contributions to Inquiries service	454,000	454,000
Travel expenses	14,456	26,915
	<u>1,340,045</u>	<u>1,172,868</u>
	<u>4,086,115</u>	<u>4,239,306</u>

4. Parliamentary appropriations

	2000	1999
	\$	\$
Human Resources Development—Vote 35	1,728,000	1,022,000
Human Resources Development—Vote 35A	569,911	
Human Resources Development—Vote 35B	500,000	874,505
Human Resources Development—Vote 35C		462,758
Treasury Board—Vote 15A—Collective agreements	92,688	
Treasury Board—Vote 15B—Collective agreements	152,744	
	<u>3,043,343</u>	<u>2,359,263</u>
Amount lapsed	85,726	21,955
	<u>2,957,617</u>	<u>2,337,308</u>
Collection agency fees		579
Spending of proceeds from the disposal of surplus Crown assets	476	819
Total use of appropriations	<u>2,958,093</u>	<u>2,338,706</u>
Add:		
Services provided without charge by other Government departments—Accommodation	320,160	320,160
Less: non-tax revenue other than revenue netted against expenditures	476	448
Net cost of operations	<u>3,277,777</u>	<u>2,658,418</u>

5. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and the following supplemental information reflects historical cost and amortization if the assets were amortized over their useful lives. Capital assets are amortized using the straight-line method over 5 years.

Capital assets at cost	March 31, 1999	Acquisitions	Disposal	March 31, 2000
	\$	\$	\$	\$
Computer equipment	1,929,921	149,072	126,149	1,952,844
Furniture and equipment	871,630	58,487	37,625	892,492
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	<u>3,436,943</u>	<u>207,559</u>	<u>163,774</u>	<u>3,480,728</u>
Accumulated amortization	March 31, 1999	Amortization	Disposal	March 31, 2000
	\$	\$	\$	\$
Computer equipment	1,628,869	99,889	126,072	1,602,686
Furniture and equipment	765,970	26,069	37,625	754,414
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	<u>3,030,231</u>	<u>125,958</u>	<u>163,697</u>	<u>2,992,492</u>

6. Accounts receivable

At year end, current accounts receivable from the sale of goods and services are as follows:

	2000	1999
	\$	\$
Outside parties	268,143	359,508
Government of Canada	108,346	13,049
	<u>376,489</u>	<u>372,557</u>

The revenues associated with the accounts receivable are not reflected in the Statement of Operations.

Canadian Centre for Occupational Health and Safety—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

7. Liabilities

	2000	1999
	\$	\$
(a) Recorded liabilities		
Accounts payables and accrued charges	948,311	760,312
Accrued salaries and employee benefits	31,742	24,725
	<u>980,053</u>	<u>785,037</u>
(b) Other liabilities		
Vacation pay	251,165	234,925
Employee termination benefits	458,566	393,594
	<u>709,731</u>	<u>628,519</u>
(c) Prepayment on products		
Outside parties	149,683	143,032
Government of Canada	3,840	5,500
	<u>153,523</u>	<u>148,532</u>

The costs associated with the recorded liabilities are reflected in the Statement of Operations.

The costs associated with other liabilities are not included in the Statement of Operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The liability for employee termination benefits represents what the employees would receive upon their resignation from CCOHS. In those circumstances, only employees with 10 or more years of continuous employment are entitled to such benefits, which are calculated on the basis of one half-week's pay for each complete year of continuous employment, up to a maximum of 26 years. In the event of a lay off, there are significant additional costs as the termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week pay for each additional complete year of continuous employment.

The prepayments on products represent cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods. These prepayments are recorded as revenue netted against expenditures in the Statement of Operations.

8. Related party transactions

The revenue netted against expenditures include \$393,197 (1999—\$234,914) from transactions with various Canadian Government departments. The transactions with related parties are carried out on similar terms and conditions with those applicable to transactions with outside parties.

9. Specified Purpose Account—IDRC Pan Asia Research and Development Grants Program

CCOHS is administering the Pan Asia Research and Development Grants Program on behalf of the International Development Research Centre. CCOHS will distribute various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The projects will address the region's economic, social and environmental problems.

The administration fee collected by CCOHS to administer the funds is recorded as cost recoveries.

	2000	1999
	\$	\$
Balance of funds, beginning of year	230,274	
Project funds received during the year	484,727	300,000
Grants made to recipients	(135,665)	(64,700)
Travel expenses and other costs	(39,263)	(26)
CCOHS' administration fee	(15,000)	(5,000)
Balance of fund, end of year	<u>525,073</u>	<u>230,274</u>

10. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. The Centre did not receive donations in 1999-2000 nor in 1998-99 leaving donations on hand at the end of March 2000 at \$81,021. These funds are recorded in a special account in the Consolidated Revenue Fund.

11. Comparative figures

Certain 1999 comparative data presented in the notes to the Statement of Operations have been reclassified to conform to the presentation adopted in 2000.

Canadian Food Inspection Agency

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2000
WERE NOT AVAILABLE AT DATE OF PRINTING.

Canadian Polar Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Polar Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil this accounting and reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Board of Directors is responsible for the management of the Commission's activities. In particular, it is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

MICHAEL ROBINSON
Chairperson

STEVEN C. BIGRAS
Executive Director

June 20, 2000

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION
AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN
DEVELOPMENT

I have audited the Statement of Operations of the Canadian Polar Commission for the year ended March 31, 2000. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement of operations presents fairly, in all material respects, the results of the Commission for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 20, 2000

Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

	2000	1999
	\$	\$
Operating expenditures		
Salaries and employee benefits	486,444	408,259
Professional and special services	147,342	133,499
Travel and relocation	114,180	104,561
Accommodation	85,837	80,867
Honoraria to board members	58,200	16,350
Office expenses and equipment	43,278	61,501
Printing and publishing	27,864	31,992
Telephone and telecommunications	19,303	14,527
Contributions	17,250	19,730
Materials and supplies	10,146	12,667
Postage and courier service	10,481	8,450
Settlement of Canadian Human Rights		
Commission complaint		60,000
Advertising		3,944
Cost of operations	1,020,325	956,347
Non-tax revenue		
Refund of previous years' expenditures	1,676	
Net cost of operations (Note 3)	1,018,649	956,347

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENT

1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditures is funded by a budgetary lapsing authority.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

3. Parliamentary appropriations

	2000	1999
	\$	\$
Indian Affairs and Northern Development—Vote 50	882,000	858,000
Treasury Board—Vote 5	25,687	
Supplementary Estimates (A)	42,000	42,100
	949,687	900,100
Lapsed	16,362	30,753
	933,325	869,347
Statutory contributions to employee benefit plans	87,000	87,000
Total use of appropriations	1,020,325	956,347
Less: non-tax revenue	1,676	
Net cost of operations	1,018,649	956,347

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the CTAISB. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil its accounting and reporting responsibilities, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent in all material respects with this financial statement, unless indicated otherwise.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control which give due considerations to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the CTAISB's assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion on the fairness of the financial statement. This opinion is appended to the financial statement.

Approved by:

KEN JOHNSON

*Executive Director
Senior Financial Officer*

JEAN L. LAPORTE, CGA

*Chief, Finance, Planning and Administration
Senior Full-Time Financial Officer*

July 5, 2000

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION
ACCIDENT INVESTIGATION AND SAFETY BOARD
AND TO THE
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the Statement of Operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 2000. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 7, 2000

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Expenditures (Note 8)		
Investigation operations		
Salaries and employee benefits	18,276	25,263
Employee termination benefits	311	39
Professional and special services	7,211	8,425
Transportation and communications	2,549	3,544
Rentals	1,345	6,899
Accommodation	1,306	1,365
Construction and/or acquisition of machinery and equipment	531	2,304
Utilities, materials and supplies	292	3,606
Purchased repair and upkeep	253	1,040
Construction and/or acquisition of land, buildings and works		18
Information	115	10
Other	21	7
	32,210	52,520
Corporate services		
Salaries and employee benefits	3,624	3,429
Employee termination benefits		53
Professional and special services	1,622	1,427
Construction and/or acquisition of machinery and equipment	790	690
Transportation and communications	556	604
Purchased repair and upkeep	322	368
Accommodation	298	271
Information	254	445
Utilities, materials and supplies	118	240
Rentals	18	109
Construction and/or acquisition of land, buildings and works		167
	7,602	7,803
Total expenditures	39,812	60,323
Non-tax revenue		
Proceeds from sales	32	15
Refunds of previous years' expenditures	24	10
Service fees	8	1
	64	26
Net cost of operations	39,748	60,297
Ex gratia payment to province of Nova Scotia (Note 9)	1,500	
Net cost to Government (Note 4)	41,248	60,297

The accompanying notes are an integral part of this statement.

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Board is to advance transportation safety. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations, including where necessary public inquiries into specific occurrences, the Board may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The Board's operating expenditures are funded by a budgetary lapsing authority; employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on an accrual basis, except normal termination benefits, vacation pay and compensatory leave. Termination benefits are recorded in the year of the signing of the termination agreement with the employee. Vacation pay and compensatory leave are recorded on a cash basis.

(b) Revenue recognition

Revenues are recorded on a cash basis.

(c) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(d) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(e) Services provided without charge by other Government departments

Estimated amounts for services provided without charge by other Government departments are included in operating expenditures.

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

3. Comparative figures

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.

4. Parliamentary appropriations

	2000	1999
	(in thousands of dollars)	
Privy Council—Vote 15	20,294	18,917
Supplementary—Vote 15a	15,372	
Supplementary—Vote 15b		8,173
Supplementary—Vote 15c		28,736
Transfer from TB—Vote 10	100	
Transfer from TB—Vote 15	1,166	
	<hr/> 36,932	<hr/> 55,826
Lapsed	1,260	1,746
	<hr/> 35,672	<hr/> 54,080
Spending of proceeds from the disposal of surplus Crown assets	12	17
Statutory contributions to employee benefit plans	3,444	3,243
Use of appropriations	39,128	57,340
Adjustment for new collective agreements	(316)	316
Add: services provided without charge by other Government departments (Note 5) ..	2,500	2,667
Deduct: non-tax revenue	(64)	(26)
Net cost to Government	<hr/> 41,248	<hr/> 60,297

5. Contractual obligations

In 1998, the CTAISB entered into a two-year lease with the Department of National Defence for the use of an aircraft hangar at CFB Shearwater. The remaining value of the lease at March 31, 2000 was \$167,200. This amount will be paid in 2000-01.

6. Services provided without charge by other departments

The table below summarizes the services provided by other departments without charge to the CTAISB:

	2000	1999
	(in thousands of dollars)	
Public Works and Government Services		
Canada (accommodation, accommodation alteration and other services)	1,604	1,636
Treasury Board (employer's contributions to the health insurance plan)	821	970
Human Resources Development Canada (administration of workers' compensation)	33	40
Auditor General of Canada (audit services)	42	21
Total	<hr/> 2,500	<hr/> 2,667

7. Specified purpose account

The Flight Recorder Software Systems Account was established in 1997 to record cash contributions and expenditures related to a cost sharing agreement with foreign government safety organizations. Those organizations have acquired under licence a software system developed by the CTAISB for use in aircraft accident investigations and are now contributing financially to its on-going enhancement. These receipts and disbursements are not included in the Statement of Operations of the CTAISB.

	2000	1999
	(in thousands of dollars)	
Opening balance	156	189
Receipts	240	134
Disbursements	(195)	(167)
Closing balance	<hr/> 201	<hr/> 156

8. Expenditures related to the Swissair Flight 111 accident investigation

On September 2, 1998 Swissair Flight 111 crashed in the Atlantic Ocean at approximately 5 nautical miles from Peggy's Cove, Nova Scotia. Under Canadian legislation and international conventions, the CTAISB has the responsibility to conduct a thorough investigation of the accident. This investigation is very complex and involves considerable resources, much of which were provided by National Defence, Fisheries and Oceans and the Royal Canadian Mounted Police. Supplementary funding was obtained from Parliament as normal CTAISB appropriations were insufficient to cover such a large and complex investigation.

The expenditures relating to the investigation are included in the Statement of Operations and are detailed in Table 1 below. These expenditures include direct costs incurred by the CTAISB and additional costs incurred by other Government departments and agencies in support of the CTAISB's investigation. The supplementary funding received by the CTAISB also covered the additional costs incurred by these departments and agencies. Table 2 shows the amounts reimbursed to these entities by the CTAISB. The investigation is ongoing and additional expenditures are expected in future years.

Various other activities relating to the accident, such as search and rescue operations, were conducted by a number of departments. The costs of these activities are not disclosed in the CTAISB's Statement of Operations but in the accounts of the respective organizations.

Canadian Transportation Accident Investigation and Safety Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

TABLE 1

	2000	1999
	(in thousands of dollars)	

Expenditures relating to the investigation of the Swissair accident (including services provided by other Government departments and agencies)		
Professional and special services	6,006	7,357
Salaries and employee benefits	2,757	10,767
Transportation and communications	1,349	2,436
Rentals	1,313	6,920
Construction and/or acquisition of machinery and equipment	160	1,774
Information	100	247
Purchased repair and upkeep	44	987
Utilities, materials and supplies	130	3,333
Construction and/or acquisition of land, buildings and works		167
Other	20	4
Total	11,879	33,992

TABLE 2

	2000	1999
	(in thousands of dollars)	

Amounts reimbursed for services provided by other Government departments and agencies relating to the investigation		
National Defence	1,866	10,777
Fisheries and Oceans		8,506
Royal Canadian Mounted Police	2,186	5,252
Others	470	1,787
Total	4,522	26,322

9. Ex gratia payment to the province of Nova Scotia

At the request of the Nova Scotia government, the CTAISB made an ex gratia payment of \$1,500,000 to offset the costs incurred by the province as a result of the Swissair Flight 111 accident. Although there were no legal obligations to compensate the province, it was decided that such a payment was in the public interest due to the exceptional circumstances of this accident.

Director of Soldier Settlement

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE
PUBLIC ACCOUNTS OF CANADA.

Director, Veterans' Land Act

THE DIRECTOR, VETERANS' LAND ACT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE
PUBLIC ACCOUNTS OF CANADA.

Fisheries Prices Support Board

THE FISHERIES PRICES SUPPORT BOARD IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Corporate Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of the government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

ROBERT ZELLER

Acting Manager, Finance and Administration

GUY D'ALOISIO

Director, Corporate Services

July 12, 2000

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND
THE MINISTER OF HEALTH

I have audited the Statement of Operations of the Medical Research Council for the year ended March 31, 2000. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 12, 2000

Medical Research Council—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Expenditures		
Grants and scholarships (see Schedule)		
Grants	195,627	174,006
Multi-disciplinary	28,239	23,931
Research training	25,837	23,373
Salary support	22,716	22,234
Networks of centres of excellence	21,075	13,655
Travel and exchange	295	287
Other activities	2,496	1,701
	<u>296,285</u>	<u>259,187</u>
Operations and Administration		
Salaries and employee benefits	6,774	5,522
Employee termination benefits	17	30
Professional and special services	3,419	2,840
Travel	2,241	1,999
Accommodation	580	443
Publications	570	588
Furniture and equipment	466	388
Communications	415	435
Materials and supplies	337	431
Equipment repair and maintenance	201	160
Interest and other	13	3
	<u>15,033</u>	<u>12,839</u>
	<u>311,318</u>	<u>272,026</u>
Non-tax revenues		
Refunds of previous years' expenditures	606	550
Adjustment to prior years' PAYE		107
		<u>107</u>
Net cost of operations (Note 4)	<u>310,712</u>	<u>271,369</u>

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

HENRY G. FRIESEN, M.D.
President

Approved by Management:

K. MOSHER
Executive Director

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Grants		
Operating	164,842	149,444
Clinical trials	7,113	4,465
Maintenance and equipment	6,526	5,646
Health services research	2,000	2,000
Regional partnerships	1,183	854
Breast cancer research initiative	2,000	2,000
MRC genome	3,537	334
Special projects	1,649	2,325
University-industry grants	4,404	5,338
General research grants		1,600
Opportunities fund	<u>2,373</u>	
	<u>195,627</u>	<u>174,006</u>
Multi-disciplinary		
MRC groups	27,649	22,090
Program grants	590	1,810
Development grants		31
	<u>28,239</u>	<u>23,931</u>
Salary support		
MRC groups	714	1,625
Development grants	886	1,628
Career investigators	359	498
MRC scientists	5,428	4,502
Senior scientists	1,778	1,150
Distinguished scientists	1,158	958
Scholarships	9,772	9,021
Clinician scientists 2	1,047	1,190
Regional partnerships	281	643
University-industry	1,293	1,019
	<u>22,716</u>	<u>22,234</u>
Research training		
Clinician scientists 1	1,019	1,008
Centennial fellowships	580	741
Fellowships	11,576	9,218
Dental fellowships		50
Studentships	11,097	9,176
Undergraduate scholarships	508	533
Regional partnerships training awards	14	18
University-industry training awards	1,043	936
Partnerships challenge fund		1,693
	<u>25,837</u>	<u>23,373</u>
Travel and exchange		
Visiting scientists and professorships	140	150
Travel grants, symposia and workshops	155	137
	<u>295</u>	<u>287</u>
Other activities		
President's fund	504	524
Other grants	1,992	1,177
	<u>2,496</u>	<u>1,701</u>
All core programs	<u>275,210</u>	<u>245,532</u>
Networks of centres of excellence	<u>21,075</u>	<u>13,655</u>
	<u>296,285</u>	<u>259,187</u>

Medical Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Medical Research Council was established in 1969 by the *Medical Research Council Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating, grants and scholarships expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a separate statutory authority.

In the February 1999 Federal Budget the Minister of Finance announced the creation of a departmental corporation known as the Canadian Institutes of Health Research which is intended to provide an integrated framework for Canadian health science funders, researchers and users of research results. The *Canadian Institutes of Health Research Act* became effective June 7, 2000, except for a few sections including the section repealing the *Medical Research Council Act*, which is expected to become effective in the early autumn of 2000. The Canadian Institutes of Health Research has now taken over all of the activities, rights, properties and obligations of the Medical Research Council, including all financial commitments in grants and scholarships. All employees of the Medical Research Council are deemed to have received an offer of employment from the Canadian Institutes of Health Research, and a large majority of the employees have accepted the offer.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge from Government departments

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(f) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

3. Changes in financial statement presentation

The presentation of operating and administration expenditures has been consolidated. Previously, these expenditures were segregated between distinct operating and administration expenditure classifications. Some previous year's figures have been reclassified to conform with the current year's presentation.

Medical Research Council—Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

4. Parliamentary appropriations

	2000	1999
	(in thousands of dollars)	
Department of Health		
Vote 20—Grants	263,475	218,212
Add:		
Supplementary Estimates (A and B; A, B and C in 1999)	32,850	41,055
Lapsed	40	80
	<u>296,285</u>	<u>259,187</u>
Vote 15—Operating expenditures	10,650	8,239
Add:		
Supplementary Estimates (A and B; A, B and C in 1999)	2,256	3,142
Treasury Board—Vote 5	103	
Treasury Board—Vote 10	20	
Treasury Board—Vote 15	160	
Lapsed	1	97
	<u>13,188</u>	<u>11,284</u>
Statutory contributions to employee benefit plans	1,031	894
Spending of proceeds from the disposal of surplus Crown assets		2
Total use of appropriations	<u>310,504</u>	<u>271,367</u>
Add:		
Services provided without charge by Government departments	814	659
Less: non-tax revenues	606	657
Net cost of operations	<u>310,712</u>	<u>271,369</u>

5. Trust funds

As provided for in Section 4(3) of the *Medical Research Council Act*, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. These funds are deposited with the Receiver General for Canada.

- (a) In 1974, the Council received \$75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.

- (b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When the Council receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these two funds are as follows:

	Dyskinesia and torticollis		Donations for biomedical research	
	2000	1999	2000	1999
	(in thousands of dollars)			
Balance, beginning of year	81	78	1,342	1,643
Add:				
Donations received			2,740	1,855
Interest received ..	4	3	57	76
Less:				
Grants paid			2,663	2,232
Balance, end of year	<u>85</u>	<u>81</u>	<u>1,476</u>	<u>1,342</u>

6. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

Year of payment	2000	1999
	(in thousands of dollars)	
1999-2000		245,331
2000-2001	289,795	188,551
2001-2002	214,358	117,494
2002-2003	125,227	46,969
2003-2004	59,179	27,230
2004-2005	27,124	5,021
2005-2006	3,574	898
2006-2007	251	
	<u>719,508</u>	<u>631,494</u>

The National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, management maintains a system of internal control to assure, to a reasonable extent, that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and to safeguard the assets of the Commission. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement, unless indicated otherwise. The Commission also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducted an independent audit of the financial statement of the National Battlefields Commission.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU
Chairman

MICHEL LEULLIER
Secretary

June 23, 2000

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the Statement of Operations of the National Battlefields Commission for the year ended March 31, 2000. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the Statement of Operations.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 23, 2000

The National Battlefields Commission— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999
	\$	\$
Expenditures		
Grants in lieu of taxes	3,635,807	3,637,158
Operations		
Salaries and benefits	1,387,079	1,106,605
Employee termination benefits	13,232	5,922
Maintenance	1,720,022	946,528
Capital assets (Note 4)	1,591,005	122,946
Professional services	782,155	502,979
Utilities, materials and supplies	327,389	196,723
Information	81,081	58,862
Rentals	18,988	8,947
Transportation and communication	4,496	10,765
	5,925,447	2,960,277
Administration		
Salaries and benefits	534,804	488,481
Transportation and communication	45,900	31,577
Professional services	40,973	31,874
Services provided without charge by a Government department	26,399	27,030
Office supplies	5,570	6,353
	653,646	585,315
Total expenditures	10,214,900	7,182,750
Non-tax revenues		
Parking	731,192	559,398
Rent	161,938	137,591
Fees for visits, services and the use of facilities	100,698	90,936
Fines and penalties	20,175	45,967
	1,014,003	833,892
Net cost of operations (Note 3)	9,200,897	6,348,858

The accompanying notes are an integral part of this statement.

Approved by management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

ANDRÉ JUNEAU
Chairman

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec* for the purpose of acquiring, preserving and developing the great historic battlefields at Quebec.

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

- Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leave which are recorded on a cash basis.
- Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.
- Expenditures include estimated amounts for services provided without charge by a Government department.
- Revenues are recorded on a cash basis.
- Contributions to the Public Service Superannuation Plan administered by the Government of Canada, with respect to current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this Plan. The employees and the Commission contribute equally to the cost of the Plan. The contributions represent the total pension obligation of the Commission under the Plan.

The National Battlefields Commission— Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

3. Parliamentary appropriations

	2000	1999
	\$	\$
Canadian Heritage		
Vote 70 (Vote 85 in 1999)	7,578,347	5,228,000
Vote 70a (Vote 85b in 1999)	1,932,000	870,000
Vote 85c	578,138	41,969
	9,510,347	6,139,969
Lapsed	8,932,209	6,138,904
Statutory—Contributions to employee benefit plans	263,000	229,000
Spending of revenues in accordance with section 29.1(1) of the <i>FAA</i>	993,292	787,816
Total use of appropriations	10,188,501	7,155,720
Add: services provided without charge by a Government department	26,399	27,030
Less: non-tax revenues	1,014,003	833,892
Net cost of operations	9,200,897	6,348,858

4. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

	March 31, 1999	Additions	Disposals	March 31, 2000
	\$	\$	\$	\$
Land	724,710			724,710
Roadways, driveways and landscaping	1,539,118	10,882		1,550,000
Parking lots	372,715	40,084		412,799
Buildings	1,161,573			1,161,573
Martello Towers	2,074,470			2,074,470
Discovery Pavilion of the Plains of Abraham	3,409,327	1,020,915		4,430,242
Interpretation Centre at the Musée du Québec	974,829			974,829
Equipment	1,634,864	348,313	(129,601)	1,853,576
Work in process		196,210		196,210
	11,891,606	1,616,404	(129,601)	13,378,409
Financed by parliamentary appropriation	9,799,919	1,591,005	(129,601)	11,261,323
Financed by revenues in accordance with section 29.1(1) of the <i>FAA</i>	224,584			224,584
Financed by Trust Fund (Note 5)	1,867,103	25,399		1,892,502
	11,891,606	1,616,404	(129,601)	13,378,409

5. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund has been governed by subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission.

	2000	1999
	\$	\$
Receipts		
Donations and sponsorships	61,164	50,756
Interest	12,777	23,591
	73,941	74,347
Disbursements		
Professional services	68,443	210,737
Capital assets (Note 4)	25,399	163,455
Grants in lieu of taxes		98,639
	93,842	472,831
Excess of disbursements over receipts	(19,901)	(398,484)
Balance at beginning of the year	380,767	779,251
Balance at end of year, deposited with the Receiver General for Canada	360,866	380,767

6. Contractual obligations

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is \$87,522. The lease is for 15 years, beginning on April 1, 1991.

As at March 31, 2000, the amount of commitments for the Commission's normal operations is \$160,000 (1999—\$130,600).

7. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation used in the current year.

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies as set out in the Notes to the Statement of Operations on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil these accounting and reporting responsibilities, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement, unless indicated otherwise.

The Corporation's finance directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Corporation's assets.

Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In April of 1998, NRC undertook the implementation of the suite of SAP software products. The major system and interface problems encountered during the first year of implementation, FY 1998-99, have been regularised and the financial reconciliation of accounts in year two required less time and was significantly easier to perform. There were no known year 2000 system problems encountered in FY 1999-00. In 1999, the NRC Finance Branch commenced preparation for the implementation of FIS in the department; the effective start date is April 1, 2001. Various teams, committees and action plans are underway. In the interim, a freeze has been put on all non-FIS related system enhancements and modifications as all our financial system efforts must be focused on the development of FIS.

Approved by:

J-G. SÉGUIN
Senior Financial Officer

PETER W. PEACOCK
Senior full-time Financial Officer

June 22, 2000

National Research Council of Canada— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999		2000	1999
	\$	\$		\$	\$
Expenditures			Other	560,699	219,083
Grants and contributions				279,862,281	267,273,019
Grants			Administration		
Grants to municipalities in accordance with the <i>Municipal Grants Act</i>		4,240,000	Salaries and employee benefits	34,813,134	28,603,028
International affiliations	965,022	958,460	Employee termination benefits	311,564	584,047
	965,022	5,198,460	Utilities, materials and supplies	14,452,320	12,537,819
Contributions			Professional and special services	11,129,993	8,199,667
Assistance to industry	97,193,053	104,522,135	Grants in lieu of taxes - PWGSC	10,596,999	6,357,000
TRIUMF project	34,318,000	35,000,000	Transportation and communications	3,842,903	3,832,261
Canada-France-Hawaii Telescope Corporation	4,049,638	4,091,836	Information	638,699	799,014
Gemini Space Program	3,295,161	2,377,069	Rentals	370,708	133,528
James Clerk Maxwell Telescope	1,135,036	1,213,027	Other	151,757	158,010
	140,955,910	152,402,527		76,308,077	61,204,374
Capital			Total Expenditures	554,904,605	534,292,440
Minor capital expenditures	8,031,958	27,170,648	Revenue		
Major capital replacement program	14,473,157	8,578,580	Non-tax revenue		
Other	34,308,200	17,663,292	Revenue from operations		
	56,813,315	53,412,520	Service fees	44,235,102	37,409,000
Operations			Sales of publications	11,420,501	10,329,960
Salaries and employee benefits	186,952,938	176,908,878	Other	2,511,517	1,558,391
Employee termination benefits	2,230,648	3,357,086		58,167,120	49,297,351
Utilities, materials and supplies	45,882,855	42,019,702	Other revenue		
Professional and special services	19,376,685	19,099,609	Refund of previous years expenditures	460,584	189,298
Transportation and communications	13,322,208	13,151,314	Sale of surplus crown assets	124,093	64,915
Rentals	5,998,098	7,182,659	Other	19,774	26,715
Information	5,538,150	5,334,688		58,771,571	49,578,279
			Net cost of operations	496,133,034	484,714,161

The accompanying notes are an integral part of this financial statement.

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The National Research Council of Canada was established under the *National Research Council Act* of 1966-67 and is a departmental corporation named in Schedule 2 of the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through annual budgetary appropriations and statutory authority to expend revenues earned. Employee benefits also are funded by a statutory authority.

2. Significant accounting policies

The Statement of Operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operation expenditure in the year of purchase.

National Research Council of Canada— Continued

NOTES TO THE STATEMENT OF OPERATIONS— Continued

(d) Services provided without charge

Estimates of amounts for services provided without charge from government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

3. Parliamentary appropriations

	2000	1999
	\$	\$
Vote 70		
Available for use in the current year	270,397,650	244,467,709
Lapsed	4,629,267	5,157,602
Used in the current year	265,768,383	239,310,107
Vote 75		
Available for use in the current year	43,997,200	51,356,000
Lapsed	68,649	16,004
Used in the current year	43,928,551	51,339,996
Vote 80		
Available for use in the current year	141,030,000	153,220,517
Lapsed	74,090	817,990
Used in the current year	140,955,910	152,402,527
Statutory expenditures—Paragraph 5 (1)(e) of the <i>NRC Act</i>		
Available for use in subsequent year	73,361,478	63,586,062
	16,014,279	15,194,368
(A)	57,347,199	48,391,694
Statutory contributions to Employee Benefit Plans		
(B)	35,402,000	32,511,000
Other Statutory Expenditures		
Spending of proceeds from Crown assets surplus	149,093	89,915
Lapsed	5,553	27,797
Available for use in subsequent year	25,000	25,000
(C)	118,540	37,118
Total Statutory (A+B+C)	92,867,739	80,939,812
Total use of appropriations	543,520,583	523,992,442
Add: services provided without charge by the Council and other government departments	10,419,000	10,300,000
Less: non-tax revenue		
Statutory revenue fund	58,167,120	49,297,351
Other non-tax revenue	604,451	280,928
Total non-tax revenue	58,771,571	49,578,279
Net cost of operations	495,168,012	484,714,163

4. Accounts receivable

Accounts receivable at year-end from sales and the provision of services are as follows:

	2000	1999
	\$	\$
Non-government accounts	12,365,698	12,544,911

5. Trust Accounts

The Council keeps in trust monies received from organizations to recover incurred on their behalf.

	2000	1999
	\$	\$
Balance, beginning of year	11,324,442	10,606,788
Payments made	13,266,921	13,628,150
Monies received	18,086,276	14,345,804
Balance, end of year	16,143,797	11,324,442

6. Contractual obligations

The Corporation has commenced major capital expenditure initiatives for the modernization and expansion of its laboratories and upgrading of its equipment. In 1999-2000, it has spent \$23,233,615 toward this objective and has committed the following resources for future years: \$15,728,000 for 2000-01; \$4,045,000 for 2001-02; and \$2,000,000 for 2002-03.

The Corporation is also committed to the following transfer payment agreements:

- James Maxwell Telescope**— this is a collaboration agreement with the United Kingdom and the Netherlands to maintain and operate a telescope in Mauna Kea, Hawaii, USA. The Corporation is committed to \$1,153,000 annually for the next five years for the James Maxwell Telescope project. As at March 31, 2000, it has spent to date \$26,053,000 on this initiative.
- Gemini Twin Telescope Project**— this is also a collaboration agreement with the United States and the United Kingdom to build and operate twin 8-metre telescopes in Mauna Kea, Hawaii, USA and in Cerro Pachon, Chile. The Corporation is committed to spending \$3,781,000 on Gemini in 2000-01; \$3,625,000 in 2001-02; \$3,565,000 in 2002-03 and an estimated \$3,500,000 in each of the following two years: 2003-04 and 2004-05. As at March 31, 2000, the Corporation has spent \$28,938,000 on this project.

**National Research Council of Canada—
Concluded**

**NOTES TO THE STATEMENT OF OPERATIONS—
Concluded**

- (c) Tri-University Meson Facility— this facility, located in Vancouver, British Columbia, is managed as a joint venture by a consortium of three Canadian universities. The Corporation is committed to spending \$19,277,000 for this facility in each of 2000-01 and 2001-02. To date it has spent \$136,590,000 on this venture.
 - (d) Canada-France-Hawaii Telescope Corporation— Canada jointly owns and operates with France and Hawaii a 3.6 meter optical telescope located in Mauna Kea, Hawaii, USA. As at March 31, 2000, the Corporation has spent \$68,486,000 on this project and is committed to spending \$4,050,000 in each of the next two years.
-

National Round Table on the Environment and the Economy

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Round Table on the Environment and the Economy in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Round Table. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Executive Committee of the Round Table.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil this accounting and reporting responsibilities, the Round Table maintains a set of accounts which provides a centralized record of the Round Table's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Round Table's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Round Table maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Round Table's assets. The Round Table also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

DAVID MCGUINITY
Executive Director and Chief Executive Officer

EUGENE NYBERG
Corporate Secretary and Director of Operations

July 7, 2000

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT
AND THE ECONOMY
AND THE PRIME MINISTER

I have audited the Statement of Operations of the National Round Table on the Environment and the Economy for the year ended March 31, 2000. This financial statement is the responsibility of the Round Table's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Round Table for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 7, 2000

National Round Table on the Environment and the Economy—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999
	\$	\$
Expenditures		
Operating		
Salaries and employee benefits	1,487,063	1,424,954
Professional and special services	740,769	876,305
Transportation and communications	383,527	258,019
Publications	247,243	328,285
Rentals	215,268	219,109
Furniture and equipment	111,124	45,620
Repairs and maintenance	39,803	21,921
Utilities, materials and supplies	32,548	85,780
Other subsidies and payments	107	142
	3,257,452	3,260,135
Executive committee		
Honoraria	25,036	33,240
Travel and living expenses	15,461	16,508
	40,497	49,748
Other committees		
Travel and living expenses	164,171	121,531
Honoraria	106,914	90,694
	271,085	212,225
	3,569,034	3,522,108
Non-tax revenue		
Sale of publications	15,576	16,035
Sale of conference materials	3,380	
Refunds of previous years' expenditures		315
Sale of surplus Crown assets	369	291
	19,325	16,641
Net cost of operations (Note 3)	3,549,709	3,505,467

The accompanying notes are an integral part of this financial statement.

Approved by:

STUART SMITH
Chair

DAVID McQUINTY
Executive Director and
Chief Executive Officer

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Round Table fulfills its objective of promoting sustainable development, and the integration of environment and economy in decision-making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a budgetary lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The Statement of Operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of termination benefits, vacation pay and compensatory time-off which are recorded on cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received, and are not deducted from expenditures.

(f) Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table's contributions are recorded as expenditures in the year they are made and they represent the total pension obligation of the Round Table under the Plan.

National Round Table on the Environment and the Economy—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

3. Parliamentary appropriations

	2000	1999
	\$	\$
Privy Council—Vote 40	3,114,138	3,018,000
Supplementary Vote 40b	98,600	121,509
	<u>3,212,738</u>	<u>3,139,509</u>
Lapsed	178,342	86,327
	<u>3,034,396</u>	<u>3,053,182</u>
Statutory contributions to employee benefit plans	266,000	237,000
Spending of revenues from the sale of publications and conference materials in accordance with section 29.1(1) of the FAA	18,956	16,035
Spending of proceeds from the disposal of surplus Crown assets	369	291
Total use of appropriations	<u>3,319,721</u>	<u>3,306,508</u>
Add:		
Accommodations and other services provided without charge by other Government departments	182,280	190,500
Funds received from other Government departments	67,033	25,100
Less: non-tax revenue	<u>19,325</u>	<u>16,641</u>
Net cost of operations	<u>3,549,709</u>	<u>3,505,467</u>

4. Specified purpose account

When the Round Table was created, a specified purpose account was established pursuant to section 21 of the *Financial Administration Act*, to record grants and donations received from third parties, and expenses incurred to do various studies related to the principles of sustainable development in Canada and internationally. This account is also used to reflect financial transactions of the Canadian chapter of the LEAD (Leadership for Environment and Development) International training program which will sunset in December 2001. These receipts and expenses are not included in the Statement of Operations of the Round Table. The unspent balance in this account is carried forward for future use.

	2000	1999
	\$	\$
Balance at beginning of year	21,065	246,199
Receipts	597,024	304,225
	<u>618,089</u>	<u>550,424</u>
Expenses	420,237	529,359
Balance at end of year	<u>197,852</u>	<u>21,065</u>

5. Inventory of publications intended for sale

Effective May 28, 1996, the Round Table began a cost-recovery program for its publications. Canadian distribution is done through a distributor who is entitled to a 50 percent commission fee on the sale price of each publication sold. Inventory of publications intended for sale is valued at net realizable value.

	2000	1999
	\$	\$
Inventory at beginning of year	246,984	251,366
Add: new publications produced	38,488	60,446
Less: sales	15,576	16,035
written-off		37,665
adjustments	9,400	11,128
allowance for obsolescence	<u>109,762</u>	
Inventory at end of year	<u>150,734</u>	<u>246,984</u>

6. Capital assets and accumulated amortization

Internal controls are maintained to safeguard capital assets costing over \$1,000. The following supplemental information reflects historical cost and amortization if the assets were amortized on a straight-line basis over their useful lives of five years.

Capital assets at cost	March 31, 1999	Acquisitions	Disposal	March 31, 2000
	\$	\$	\$	\$
Informatics equipment	257,420	48,933		306,353
Office furniture and equipment	129,479	12,640	1,100	141,019
	<u>386,899</u>	<u>61,573</u>	<u>1,100</u>	<u>447,372</u>
Accumulated amortization	March 31, 1999	Amortization	Disposal	March 31, 2000
	\$	\$	\$	\$
Informatics equipment	172,703	37,188		209,891
Office furniture and equipment	50,821	23,524	971	73,374
	<u>223,524</u>	<u>60,712</u>	<u>971</u>	<u>283,265</u>

National Round Table on the Environment and the Economy—Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

7. Liabilities

As of March 31, liabilities are as follows:

	2000	1999
	\$	\$
(a) Accounts payable and accrued charges		
Accounts payable	500,014	274,074
Accrued salaries	60,712	13,058
	<u>560,726</u>	<u>287,132</u>
(b) Other liabilities		
Accrued vacation pay	58,646	45,579
Compensatory time-off	2,968	6,658
	<u>61,614</u>	<u>52,237</u>

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

DANIEL GOSSELIN

*Director of Finance
(Senior Full-time Financial Officer)*

LAURENT NADON

*Director General
Common Administrative Services Directorate
(Senior Financial Officer)*

June 15, 2000

Natural Sciences and Engineering Research Council—Continued

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the Statement of Operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 2000. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 15, 2000

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Expenditures		
Grants and scholarships		
Research grants	307,562	286,352
Research partnerships	135,733	122,678
Training scholarships and fellowships	81,456	67,081
General support	2,145	1,875
	526,896	477,986
Operations		
Salaries and employee benefits	14,197	12,051
Employee termination benefits	69	163
Professional and special services	3,499	2,990
Transportation and communications	2,902	2,592
Rentals	1,673	1,401
Information	1,443	1,184
Acquisition of furniture and equipment	503	991
Repair and maintenance	363	407
Utilities, materials and supplies	339	622
	24,988	22,401
	551,884	500,387
Non-tax revenues		
Refunds of previous years' expenditures	(313)	(115)
Net cost of operations (Note 3)	551,571	500,272

The accompanying notes are an integral part of this financial statement.

Approved by the Council:

THOMAS A. BRZUSTOWSKI
President

LAURENT NADON
Director General
Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council's grants and scholarships and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. All operating expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of purchase.

(c) Services provided without charge by other Government departments and agencies

Estimates of amounts for services provided without charge by other Government departments and agencies are included in operating expenditures.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditures on a cash basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Parliamentary appropriations

The net cost of operations is provided by parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

	2000	1999
(in thousands of dollars)		
Industry Canada		
Grants and scholarships		
Main Estimates Vote 90	484,780	404,790
Add:		
Supplementary Estimates (A)	37,941	71,000
Supplementary Estimates (B)	4,175	1,196
Supplementary Estimates (C)		1,000
Grants and scholarships expenditures	526,896	477,986
Operating expenditures		
Main Estimates Vote 85	18,228	15,992
Add:		
Supplementary Estimates (A)	1,924	
Supplementary Estimates (B)		2,281
Supplementary Estimates (C)		784
Treasury Board of Canada Secretariat—		
Salary increment, FIS implementation,		
Eligible costs	826	
Less:		
Operating lapse	274	519
Operating expenditures	20,704	18,538
Statutory contributions to employee benefit plans	2,248	1,968
Total use of appropriations	549,848	498,492
Add: services provided without charge by other Government departments and agencies	2,036	1,895
Less: non-tax revenues	313	115
Net cost of operations	551,571	500,272

Natural Sciences and Engineering Research Council—Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

4. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government
- a) Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the Statement of Operations, amounted to \$11,671,064 (\$11,501,000 in 1999). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies.
- b) As of March 31, the Council held grant and scholarship funds in trust for the North Atlantic Treaty Organisation (NATO). The operations of this fund, which are not included in the Statement of Operations, were as follows:

	2000	1999
	(in thousands of dollars)	
Balance, beginning of year	1,285	984
Add:		
Funds received	514	659
Interest received	59	51
	1,858	1,694
Less: disbursements	473	409
Balance, end of year, represented by deposit in the Consolidated Revenue Fund, in the name of the Council	1,385	1,285

5. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2000 are payable as follows:

	(in thousands of dollars)
2001	380,085
2002	309,769
Subsequent years	236,755
	926,609

Parks Canada Agency

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2000
WERE NOT AVAILABLE AT DATE OF PRINTING.

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Council.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions and to give improved reporting and control of expenditures.

Approved by:

DANIEL GOSSELIN

Director of Finance

(Senior Full-Time Financial Officer)

LAURENT NADON

Director General

*Common Administrative Services Directorate
(Senior Financial Officer)*

June 15, 2000

Social Sciences and Humanities Research Council—Continued

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND
HUMANITIES RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the Statement of Operations of the Social Sciences and Humanities Research Council for the year ended March 31, 2000. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 15, 2000

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Expenditures		
Grants and fellowships		
Research grant	48,573	42,911
Strategic	30,389	12,325
Research training	30,385	31,493
Research communications	5,649	5,860
	<u>114,996</u>	<u>92,589</u>
Operations		
Salaries and employee benefits	7,961	6,738
Employee termination benefits	155	157
Professional and special services	1,379	1,409
Rentals	1,267	1,263
Transportation and communications	895	819
Information	356	251
Acquisition of furniture and equipment	200	576
Utilities, material and supplies	114	203
Repair and maintenance	74	91
	<u>12,401</u>	<u>11,507</u>
	127,397	104,096
Non-tax revenues		
Refunds of previous years' expenditures and other	(243)	(802)
Net cost of operations (Note 3)	<u>127,154</u>	<u>103,294</u>

The accompanying notes are an integral part of this financial statement.

Approved by the Council:

MARC RENAUD
President

LAURENT NADON
Director General
Common Administrative Services Directorate

Social Sciences and Humanities Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The grants and fellowships and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and fellowships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. Operating expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of purchase.

(c) Services provided without charge by other government departments and agencies

Estimates of amounts for services provided without charge by other government departments and agencies are included in operating expenditures.

(d) Refunds of previous years' expenditures and other

Refunds of previous years' expenditures and other are recorded as revenue when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditures on a cash basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Parliamentary appropriations

The net cost of operations is provided by parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

	2000	1999
	(in thousands of dollars)	
Industry Canada		
Grants and fellowships		
Main Estimates Vote 100	97,956	84,201
Add:		
Supplementary Estimates (A)	15,125	8,300
Supplementary Estimates (B)	1,915	3,817
Less:		
Supplementary Estimates (C)		437
Grants and fellowships lapse		3,292
Grants and fellowships expenditures	114,996	92,589
Operating expenditures		
Main Estimates Vote 95	7,765	6,409
Add:		
Supplementary Estimates (A)	1,486	625
Supplementary Estimates (B)	160	1,557
Supplementary Estimates (C)		437
Treasury Board of Canada Secretariat— salary increment, FIS implementation, recoverables	549	
Less:		
Operating lapse	290	83
Operating expenditures	9,670	8,945
Statutory contributions to employee benefit plans	1,159	963
Total use of appropriations	125,825	102,497
Add: services provided without charge by other government departments and agencies ..	1,572	1,599
Less: non-tax revenue	243	802
Net cost of operations	127,154	103,294

Social Sciences and Humanities Research Council—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

4. Trust funds

(a) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of \$250,000 which has been deposited in an interest bearing trust account. The interest received is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the Statement of Operations, were as follows:

	2000	1999
	(in thousands of dollars)	
Balance, beginning of year	261	250
Interest received	11	11
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	272	261

(b) Special Trust Fund

This Trust Fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this Special Trust Fund, which are not included in the Statement of Operations, were as follows:

	2000	1999
	(in thousands of dollars)	
Balance, beginning of year	240	230
Donations and interest received	40	15
Fellowships paid	(30)	(5)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	250	240

5. Commitments

Payment of grants and fellowships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2000 are payable as follows:

	(in thousands of dollars)
2001	112,658
2002	73,941
Subsequent years	34,909
	221,508

SECTION 3

1999-2000

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

	<i>Page</i>
Remissions of taxes, fees, penalties and other debts	3.2
Debts, obligations and claims written off or forgiven	3.9
Accountable advances	3.13
Losses of public money and property	3.16

Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means *Duties Relief Act*.

SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Canada Customs and Revenue Agency ⁽¹⁾	1,548,170,503
Foreign Affairs and International Trade	
Canadian International Development Agency	1,718,547
Justice—	
Department	7,662,834
National Defence	584,166
	<u>1,558,136,050</u>
CUSTOMS TARIFF (SECTION 76)—	
Canada Customs and Revenue Agency ⁽¹⁾	20,266
CUSTOMS TARIFF (SECTION 115)—	
Canada Customs and Revenue Agency ⁽¹⁾	130,498,654
Total	<u>1,688,654,970</u>

* For details, see following statement called «Details of remissions of taxes, fees, penalties and other debts».

⁽¹⁾ Formerly National Revenue.

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 23 OF THE FAA			
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾			
PC 1945-88/2969, April 25, 1945, Governor General (Excise taxes) Remission Order, provides for the remission of Excise taxes payable by the Governor General on some purchases and importations	4,207	PC 1976-1884, July 20, 1976, remission of GST and Excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	730,497
PC 1967-489, March 16, 1967, remission of Customs duties and GST on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses	5,037,372	PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples for negligible value	719,245
PC 1970-1913, October 21, 1970, remission of Customs duties and GST on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	212,289	PC 1978-763, March 16, 1978, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited	9,287
PC 1972-215, February 10, 1972, remission of Customs duties and GST on off-highway vehicles, parts and accessories and parts thereof	877,888	PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers	235,844
PC 1973-2529, August 21, 1973, remission of GST and Excise taxes on goods for use in cases of emergency	45,942	PC 1978-3762, December 14, 1978, partial remission of Customs duties, GST and Excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	855,570
PC 1974-2522, November 19, 1974, remission of GST and Excise taxes on certain kinds of advertising material	182	PC 1979-395, February 15, 1979, remission of Customs duties and Excise taxes in respect of non-commercial importation with warranty adjustments	13
PC 1975-885, April 22, 1975, remission of GST and Excise taxes on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada	2,044	PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	55,292,466
PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	51,342,690	PC 1982-2635, September 3, 1982, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated	15,822,735
PC 1976-325, February 17, 1976, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof	7,488	PC 1983-1439, May 12, 1983, remission of Customs duties and GST on buses, parts and accessories and parts thereof of A. Girardin Inc.	8,684
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit	204,645	PC 1983-1499, May 19, 1983, remission of Customs duties and sales tax on automobiles of Volkswagen Canada Limited	205,144
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , in respect of certain royalty provisions for Syncrude	6,356,632	PC 1983-2525, August 10, 1983, remission of Customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	330,021,022
PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape	5,730	PC 1984-867, March 15, 1984, remission of GST and Excise tax on goods imported for meetings in Canada of foreign organizations	583,929
		PC 1984-1159, April 5, 1984, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited	2,800

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1984-1559, May 10, 1984, remission of Customs duties and GST on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of Navistar International Corporation Canada	21,738	PC 1988-2918, December 30, 1988, remission of Customs duties and GST on buses, parts and accessories and parts thereof of NovaBus Corporation	491,213
PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media	1,543	PC 1988-2920, December 30, 1988, remission of Customs duties and GST on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	122
PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated	197,525	PC 1988-2921, December 30, 1988, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Kamloops Allweld Aluminum Service Ltd	1,373
PC 1985-1757, May 30, 1985, remission of Customs duties and GST on goods imported for the Canadian Patrol Frigate Project	23,566	PC 1988-2926, December 30, 1988, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd	702
PC 1985-2071, June 27, 1985, Visiting Forces and Personnel Alcoholic Beverages Remission Order, provides for a remission of Customs duties, Excise duties, the goods and services tax (GST), harmonized sales tax (HST) and Excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	86,846	PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	27,458
PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail	105	PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United State Government projects	35,165
PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services	140,570	PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services tax on passover foods and products of a class not available in Canada	59,886
PC 1987-947, May 7, 1987, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	787	PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST/HST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST/HST ultimately retained by the government	999,094,193
PC 1987-1044, May 21, 1987, remission of GST and Excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization.	182,540	PC 1991-264, February 14, 1991, amended the Indian Remission Order, made by Order in Council PC 1985-2446 of August 7, 1985 extending the application of the Remission Order to the 1988, 1989 and 1990 taxation years	65,591
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption	346,603	PC 1992-658, April 2, 1992 remission of income tax refunds payable by certain taxpayers in respect to taxation years 1980 to 1984	265
PC 1987-1600, July 30, 1987, remission of Customs duties and GST on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated	36	PC 1992-1052, May 14, 1992, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST paid or payable by Indians or bands or designated certain Indian settlements that are not yet designated as reserves	2,530,146
PC 1988-1203, June 17, 1988, remission of Customs duties and GST on pasta	36		
PC 1988-2902, December 30, 1988, remission of Customs duties on vehicles of Honda and parts thereof	320,000		
PC 1988-2910, December 30, 1988, remission of Customs duties and GST on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc	53,944,996		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the Excise Tax Act on machinery and equipment imported into Canada for use in servicing foreign aircraft ..	32,055	PC 1994-800, May 12, 1994, Indians and Webequie Band on the Webequie Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Webequie Indian Settlement, from January 1, 1992, as though this settlement were a reserve	578,380
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i>) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	6,626,286	PC 1994-801, May 12, 1994, Indians and the War Lake First Nation Band on the Ilford Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Ilford Indian Settlement, from January 1, 1992, as though this settlement were a reserve	122,234
PC 1992-2415, November 26, 1992, remission of Customs duties and GST on defence supplies	2,520,460	PC 1995-201, February 7, 1995, remission of income tax payable by a taxpayer that would not be payable if the part of any amount received by the taxpayer after 1987 and before 1996 by reason of Section 63.1 of the Canada Pension Plan that was payable for a month in a year preceding the year in which it was received had been received in that preceding year, and all relevant penalties and interest	1,101
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the <i>Excise Tax Act</i> , for use or consumption in Canada solely in the production of goods for export	1,892,139	PC 1997-610, April 15, 1997, remission order providing tax relief to the ex-Singer employees who received a lump-sum payment as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986	9,157
PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of Customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	230,715	PC 1997-1371, September 25, 1997, remission of income tax and all relevant interest, payable by certain taxpayers for the taxation years 1982 to 1984 and 1991 to 1996	55
PC 1994-568, April 14, 1994, Remission of Customs duties and GST on certain goods	73	PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba)	1,208,403
PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	2,642,965	PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III for Part IX and any other Part of the <i>Excise Tax Act</i> on goods donated by a non-resident to religious, charitable or educational institutions in Canada	5,694
PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993, extending the application of section 3 of the Remission Order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994	52,206		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1998-396, March 19, 1998, amended the Income earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation's years.	129,702	PC 2000-213, February 24, 2000, Marnie Williamson-Collin Remission Order, remits tax payable in respect of certain services provided by Marnie's Dance'n'Kids during the period March 31, 1994 to June 30, 1997 on the basis of incorrect advice provided by CCRA officials.	4,837
PC 1988-2092, November 26, 1998, remission of income tax and all relevant interest and penalties, payable by certain taxpayers for the 1991 to the 1997 taxation years.	11,568	PC 2000-354, March 23, 2000, Nova Scotia Public Service Long Term Disability Plan Trust Fund Remission Order, remits an amount representing one half of the tax paid during the period July 21, 1993 to March 26, 1998 on the basis on incorrect advice provided by the Department of Finance officials.	98,000
PC 1999-234, February 18, 1999, remission of income tax and all relevant interest, payable by certain taxpayers for the 1976 to 1980, 1995 and 1997 taxation years.	1,254	Total.	1,548,170,503
PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services rendered through, the operation of a mechanical coin-operated device designed to accept only a single coin of 25 cents or less, for periods before April 24, 1996.	5,069,319	FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
PC 1999-634, April 28, 1999, Andrés Wines Remission Order, grants a remission of an amount of Ontario provincial sales tax mistakenly remitted as GST.	371,267	Canadian International Development Agency	
PC 1999-1332, July 28, 1999, Commission for Environmental Cooperation Remission Order (Part IX of the <i>Excise Tax Act</i>), remits the GST paid by the Commission during the period September 4, 1994 to September 23, 1997.	254,016	PC 1997-1534, October 23, 1997, Remission Order for interest on late or missed payments on Official Development Assistance concessionary loans; and interest not collected due to delay in implementing the Interest and Administrative Charges Regulations.	1,718,547
PC 1999-1336, July 28, 1999, remission of income tax payable by John Doucette, plus a relevant penalty and interest, and all other relevant interest payable by Lawrence O'Coin for the taxation years 1984 and 1994.	69,314	JUSTICE Department	
PC 1999-1337, July 28, 1999, Carl Rideout Remission Order, remits the amount of a GST New Housing Rebate filed past statutory time limits.	7,959	PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted.	7,662,834
PC 1999-1338, July 28, 1999, Sharon Waldron Remission Order, remits the amount of a GST New Housing Rebate filed past statutory time limits.	2,701	NATIONAL DEFENCE	
PC 1999-1855, October 21, 1999, remission of income tax and all relevant interest, payable by certain taxpayers for the 1991 to 1997 taxation years.	51,319	PC 1999-961, May 27, 1999; approval by the Governor in Council granting the remission of unused leave cash-outs paid under the Canadian Forces Reduction Program.	6,200
PC 1999-1857, October 21, 1999, H.E. Brown Supply Co. Ltd. Remission Order, remits an amount or a Federal Sales Tax (FST) refund that was originally denied, on the basis of departmental error.	19,974	PC 1999-1519, August 26, 1999, approval by the Governor in Council granting the remission or overpayments to certain members of the Canadian Forces.	577,966
		Total.	584,166

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF			
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾			
Remissions of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:		PC 1997-830, June 17, 1997, remission of Customs duties and GST to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004.	15,116,679
DRA 1995-2, February 9, 1995	18,022	PC 1997-952, July 4, 1997, remission of Customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and imported into Canada by distillers for the purpose of bottling in bond	78,919,995
DRA 1997-1, February 26, 1997	2,244	PC 1997-1668, November 20, 1997, remission of Customs duties and GST on textile products imported into Canada by Les Collections Shan Inc.	90,443
Total	20,266	PC 1997-2001, December 29, 1997, remission of a portion of the Customs duties, GST and Exise taxes on certain goods originating in Commonwealth developing countries	268,328
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF			
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾			
PC 1988-1242, June 23, 1988, remission of Customs duties and GST on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	213,265	PC 1997-2002, December 29, 1997, remission of a portion of the Customs duties, GST and Excise taxes on imports of certain woolen fabrics.	6,970
PC 1988-1243, June 23, 1988, remission of Customs duties and GST on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997	225,252	PC 1997-2055, December 29, 1997, remission of Customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004	403,687
PC 1988-1244, June 23, 1988, remission of Customs duties and GST on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997	95,088	PC 1997-2056, December 29, 1997, remission of Customs duties and GST on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004	2,542,058
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997	814,124	PC 1997-2057, December 29, 1997, remission of Customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004	16,236,071
PC 1994-2103, December 14, 1994, remission of Customs duties and GST on manufactured tobacco imported into Canada for further manufacture	12,174,050	PC 1997-2058, December 29, 1997, remission of Customs duties and GST on outerwear fabrics to a manufacturer of outerwear fabrics during the period January 1, 1998 to December 31, 2004	14,402
PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions	63,073	PC 1998-904, May 28, 1998, remission of Customs duties and GST under the Customs Tariff on specified fabrics.	5,739
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.	450,709	PC 1998-905, May 28, 1998, remission of Customs duties and GST on cathode blocks for use in the manufacture of aluminum.	408,907
PC 1996-1089, July 10, 1996, remission of Customs duties and GST on certain knitting yarns.	2,892	PC 1998-906, May 28, 1998, remission of Customs duties on the 1/120th basis and GST for the temporary importation of the crane vessel «S7000» during the period beginning on March 1, 1998 and ending on December 31, 1999	1,704,544
PC 1997-780, May 20, 1997, remission of anti-dumping duties on certain prime-quality corrosion-resistant steel sheet for use in the manufacture of motor vehicle parts	66,044		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1998-1118, June 18, 1998, remission of Customs duties and GST to Alpine Joe Sportswear on specified fabrics imported during the period beginning of January 1, 1997 and ending on December 31, 2002	10,666	PC 1998-1757, October 1, 1998, remission of Customs duties and GST on polyurethane rear trunk spoilers or wings of tariff item No. 8708.29.99 imported into Canada as after-market automotive accessories	6,264
PC 1998-1142, June 18, 1998, remission of Customs duties on fish meal imported into Canada during the period beginning June 6, 1991 and ending on June 30, 2000	113,510	PC 1999-1103, June 17, 1999, remission of Customs duties, Excise taxes and GST on goods imported temporarily into Canada by a games family member	182,611
PC 1998-1456, August 26, 1998, remission of Customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States	363,283	Total	130,498,654

(1) Formerly National Revenue.

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waivers and remissions) of debts, obligations and claims are as follows:

- (i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a), (b) and (c)—
 - (a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment related allowances.
 - (b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.
 - (c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.
- (ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off from memorandum departmental accounts receivable any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances.
- (iii) Governor in Council and Parliamentary authority—
 - (a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.
 - (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.
 - (c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities is to be written off, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code

A	Memorandum accounts receivable	Write-off
B	Memorandum accounts receivable	Forgiveness
C	Memorandum accounts receivable	Remission (section 23 of the FAA)
D	Memorandum accounts receivable	Waivers
E	Asset accounts	Write-off
F	Asset accounts	Forgiveness

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department	A	3,637	25,575,204						3,637	25,575,204
CANADA CUSTOMS AND REVENUE AGENCY⁽²⁾										
.....	A/D	92,916	678,265,985						92,916	678,265,985
CANADIAN HERITAGE										
Public Service Commission—										
Staff Development and Training										
Revolving Fund	A	2	75						2	75
CITIZENSHIP AND IMMIGRATION										
Department	A	180	265,965						180	265,965
Transportation and assistance loans ...	E					2b	3,861	2,441,943	3,861	2,441,943
ENVIRONMENT										
Department	A/D	422	19,838						422	19,838
FISHERIES AND OCEANS										
.....	A/D	895	1,246,425						895	1,246,425
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department	A/D	16	62,714						16	62,714
Development of export trade	F					11a	6	41,015,331	6	41,015,331
Canadian International Development										
Agency	A	2	19,890						2	19,890
International development assistance—										
Loans	F					21b	1	13,626,969	1	13,626,969
HUMAN RESOURCES DEVELOPMENT										
Department	A	40,834	296,126,821						40,834	296,126,821
Canadian Centre for Occupational										
Health and Safety	A	13	3,368						13	3,368
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department	A	49	2,509,815	18	1,172,425				67	3,682,240
Indian Economic Development										
Fund—Loans	E					7b	13	1,114,936	13	1,114,936
Indian Housing Assistance Fund—										
Loans	E					7b	1	950	1	950
Inuit Loan Fund—Loans	E					36b	4	14,626	4	14,626
INDUSTRY										
Department	A	170	2,464,954						170	2,464,954
Atlantic Canada Opportunities Agency ..	A	248	44,526,096						248	44,526,096
Economic Development Agency of										
Canada for the Regions of Quebec	A	58	13,454,158						58	13,454,158
National Research Council of Canada ...	A	429	4,121,261						429	4,121,261
Natural Sciences and Engineering										
Research Council	A	1	2,016						1	2,016
Social Sciences and Humanities										
Research Council	A	1	1,203						1	1,203
Western Economic										
Diversification	A	99	22,926,318						99	22,926,318
JUSTICE										
Department	C					*	25,679	7,662,834	25,679	7,662,834
Federal Court of Canada	A	7	12,176						7	12,176
NATIONAL DEFENCE										
.....	A	106	243,684						106	243,684

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
NATURAL RESOURCES										
Department.....	A/D	660	249,608						660	249,608
Geomatics Canada Revolving Fund.....	A/D	184	38,061						184	38,061
PRIVY COUNCIL										
Department.....	A	2	111,648						2	111,648
Canadian Transportation Accident Investigation and Safety Board.....	A	1	476						1	476
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department.....	A	240	96,344						240	96,344
Real Property Revolving Fund.....	A	1	11,682						1	11,682
SOLICITOR GENERAL										
Canadian Security Intelligence Service.....	D	11	10						11	10
Correctional Service.....	A	124	2,488						124	2,488
CORCAN Revolving Fund.....	A	1	52,366						1	52,366
Royal Canadian Mounted Police.....	A/D	3	284,458						3	284,458
TRANSPORT										
Department.....	A	499	131,571						499	131,571
VETERANS AFFAIRS.....										
	A	65	19,021						65	19,021
		141,876	1,092,845,699	18	1,172,425		29,565	65,877,589	171,459	1,159,895,713
BANKRUPTCY AND INSOLVENCY ACT—										
CANADA CUSTOMS AND REVENUE AGENCY.....										
	A	29,340	233,644,110						29,340	233,644,110
FISHERIES AND OCEANS.....										
	A	3	1,985						3	1,985
TRANSPORT.....										
	A	16	176,277						16	176,277
		29,359	233,822,372						29,359	233,822,372
CANADA GRAINS ACT—										
AGRICULTURE AND AGRI-FOOD										
Department—										
Canadian Grain Commission Revolving Fund.....	A	1	210						1	210
CUSTOMS ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾⁽³⁾										
	B	220	1,078,801						220	1,078,801
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department.....	A	41,418	45,364,918						41,418	45,364,918
EXCISE TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾⁽³⁾										
	B	7,400	17,226,059						7,400	17,226,059
INCOME TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾⁽³⁾										
	B	25,023	47,022,814						25,023	47,022,814

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department.....	B	1,096	3,240,621						1,096	3,240,621
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	31	103,856						31	103,856
OTHER—										
SOLICITOR GENERAL										
Correctional Service—										
Parolee loans ⁽⁴⁾	E	293	10,963						293	10,963
		246,717	1,440,716,313	18	1,172,425		29,565	65,877,589	276,300	1,507,766,327
SUMMARY—										
Write-offs	A/E	197,693	1,348,586,849	18	1,172,425		3,875	3,557,829	201,586	1,353,317,103
Remissions (section 23 of the FAA).....	C						25,679	7,662,834	25,679	7,662,834
Forgiveness.....	B/F	33,770	68,672,151				11	54,656,926	33,781	123,329,077
Waivers.....	D	15,254	23,457,313						15,254	23,457,313
		246,717	1,440,716,313	18	1,172,425		29,565	65,877,589	276,300	1,507,766,327

* Order in Council remissions of other debts as defined in section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

(1) See introduction above.

(2) Formerly National Revenue.

(3) Forgiveness related to the Fairness Package that emanates from the identified statutes.

(4) Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2000		Advances settled in April 2000		Advances outstanding as at April 30, 2000	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD						
Department	675	179,460	59	40,754	616	138,706
CANADA CUSTOMS AND REVENUE AGENCY ⁽¹⁾	3,266	3,322,385	3,202	3,249,246	64	73,139
CANADIAN HERITAGE						
Department	109	160,290	105	158,594	4	1,696
Canadian Radio-television and Telecommunications Commission	24	17,652	18	9,463	6	8,189
National Archives of Canada	53	24,727	24	17,827	29	6,900
National Film Board	131	66,581	38	27,359	93	39,222
National Library	25	18,940	18	15,825	7	3,115
Parks Canada Agency	231	124,284	188	110,756	43	13,528
Public Service Commission	106	95,213	102	93,954	4	1,259
Status of Women—Office of the Co-ordinator	71	93,898	71	93,898		
	750	601,585	564	527,676	186	73,909
CITIZENSHIP AND IMMIGRATION						
Department	506	573,501	422	442,871	84	130,630
Immigration and Refugee Board of Canada	65	36,801	65	36,801		
	571	610,302	487	479,672	84	130,630
ENVIRONMENT						
Department	305	351,397	217	250,917	88	100,480
Canadian Environmental Assessment Agency	2	1,500	2	1,500		
	307	352,897	219	252,417	88	100,480
FINANCE						
Department	22	44,238	22	44,238		
Auditor General	101	195,597	101	195,597		
Canadian International Trade Tribunal	1	300	1	300		
	124	240,135	124	240,135		
FISHERIES AND OCEANS	320	334,527	299	312,034	21	22,493
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	1,276	2,780,790	684	1,735,275	592	1,045,515
Canadian International Development Agency	336	669,752	276	599,112	60	70,640
International Joint Commission	5	8,100	5	8,100		
Northern Pipeline Agency	1	75	1	75		
	1,618	3,458,717	966	2,342,562	652	1,116,155
GOVERNOR GENERAL	22	17,100	22	17,100		
HEALTH						
Department	284	205,130	256	177,338	28	27,792
Medical Research Council	19	85,600	19	85,600		
Patented Medicine Prices Review Board	1	500	1	500		
	304	291,230	276	263,438	28	27,792
HUMAN RESOURCES DEVELOPMENT						
Department	1,574	1,025,436	1,196	881,726	378	143,710
Canada Industrial Relations Board	2	2,575	2	2,575		
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	1,577	1,028,811	1,199	885,101	378	143,710

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 2000		Advances settled in April 2000		Advances outstanding as at April 30, 2000	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	321	304,674	196	160,195	125	144,479
INDUSTRY						
Department	563	56,370	546	51,940	17	4,430
Atlantic Canada Opportunities Agency	6	3,520	6	3,520		
Canadian Space Agency	155	211,888	81	82,810	74	129,078
Competition Tribunal	1	500	1	500		
Economic Development Agency of Canada for the Regions of Quebec	46	12,291	46	12,291		
National Research Council of Canada	43	60,218	43	60,218		
Natural Sciences and Engineering Research Council	1	5,000			1	5,000
Social Sciences and Humanities Research Council	3	3,600			3	3,600
Statistics Canada	334	153,445	321	142,220	13	11,225
Western Economic Diversification	25	12,295	25	12,295		
	1,177	519,127	1,069	365,794	108	153,333
JUSTICE						
Department	41	21,472,865	38	21,467,928	3	4,937
Canadian Human Rights Commission	9	3,225	9	3,225		
Commissioner for Federal Judicial Affairs	52	568,241	19	498,011	33	70,230
Federal Court of Canada	59	19,712	59	19,712		
Law Commission of Canada	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada	4	600	4	600		
Tax Court of Canada	9	950	9	950		
	175	22,066,593	139	21,991,426	36	75,167
NATIONAL DEFENCE	13,016	23,296,742	4,718	7,781,970	8,298	15,514,772
NATURAL RESOURCES						
Department	439	546,028	436	540,168	3	5,860
Atomic Energy Control Board	70	71,918	70	71,918		
National Energy Board	16	18,132	13	15,122	3	3,010
	525	636,078	519	627,208	6	8,870
PARLIAMENT						
The Senate	13	36,630	13	36,630		
Library of Parliament	3	3,541	3	3,541		
	16	40,171	16	40,171		
PRIVY COUNCIL						
Department	149	114,657	149	114,657		
Canadian Centre for Management Development	1	1,500	1	1,500		
Canadian Intergovernmental Conference Secretariat	8	5,258	8	5,258		
Canadian Transportation Accident Investigation and Safety Board	16	8,050			16	8,050
Chief Electoral Officer	15	16,310			15	16,310
Commissioner of Official Languages	10	1,975			10	1,975
	199	147,750	158	121,415	41	26,335
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	358	845,346	353	837,510	5	7,836
Canada Information Office	6	9,450	6	9,450		
	364	854,796	359	846,960	5	7,836

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2000		Advances settled in April 2000		Advances outstanding as at April 30, 2000	
	Number	Amount	Number	Amount	Number	Amount
	\$		\$		\$	
SOLICITOR GENERAL						
Department	38	11,750	38	11,750		
Canadian Security Intelligence Service	1	1,200,000	1	1,200,000		
Correctional Service	599	477,779	561	433,643	38	44,136
National Parole Board	20	9,313	20	9,313		
Royal Canadian Mounted Police	1,478	5,745,711	1,478	5,745,711		
	2,136	7,444,553	2,098	7,400,417	38	44,136
TRANSPORT						
Department	657	749,331	465	565,723	192	183,608
Canadian Transportation Agency	9	11,555	9	11,555		
	666	760,886	474	577,278	192	183,608
TREASURY BOARD	33	37,741	33	37,741		
VETERANS AFFAIRS	60	39,778	50	29,878	10	9,900
Total	28,222	66,586,038	17,246	48,590,588	10,976	17,995,450

(1) Formerly National Revenue.

Losses of public money and property

Information on losses of public money and property is required by section 79 of the *Financial Administration Act*.

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 1999-2000

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾					
Theft of revenues by employee.	3	8,521	6,115		2,406

⁽¹⁾ Formerly National Revenue.

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1999-2000

Brief description of loss	Charged to 1999-2000 Vote	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾					
Personal use of telephones (3 cases)	1	8,675	4,175	4,500	
Fraudulent salary payments	1	4,761	4,761		
Net cashier shortages (gross shortages \$9,971, written off against the appropriation and recorded as revenue; gross overage \$7,297, recorded as revenue)	1	2,674		2,674	
Theft of receipts		150	150		
Loss of change float	1	89		89	
CANADIAN HERITAGE					
Canadian Radio-television and Telecommunications Commission					
Misappropriation of travellers cheques		10,600	3,850		6,750
Canadian Film Development Corporation					
Theft of petty cash	1	687			687
Parks Canada Agency					
Cashier shortage		39		39	
Permit loss		452		452	
Theft of cash		215		215	
CITIZENSHIP AND IMMIGRATION					
Department					
Cashier shortage	1	3,092		2,715	377
Theft of revenue	1	4,994		4,994	
Loss of revenues	1	2,475		2,475	
Loss on note counterfeit bill	1	50		50	
ENVIRONMENT					
Department					
Fraudulent use of ARI card	1	2,702			2,702
Petty cash losses	1	100		100	
FISHERIES AND OCEANS					
Fraudulent use of credit card	1	14,630	13,000		1,630
Petty cash shortage	1	350			350
Theft of monies from Tofino office	1	180		180	
Unauthorized use of telephone	1	1,834	1,834		
Unauthorized use of individual travel card	1	1,806	130		1,676
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Fraudulent claim for payment by an employee		104,264	48,970		55,294
Theft of mission funds		65,000			65,000
Loss of mission's proceeds from disposal of assets		3,176			3,176
Theft of immigration funds		300			300
Theft of consular revenue		200			200
Loss of change floats at the Edmonton Regional Office	1	50			50
Net cashier shortages/overages	1	4,862			4,862
HUMAN RESOURCES DEVELOPMENT					
Department					
Fraudulent claims for benefits:					
Old Age Security	(S)	517,463	24,271		493,192
Canada Pension Plan	(S)	1,166,820	14,972		1,151,848
Employment Insurance Benefits	(S)	120,404,240	34,937,325	4,375,347	81,091,568

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Charged to 1999-2000 Vote	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Unexplained loss of petty cash:					
Fraudulent travel claim at Newfoundland	5	2,600			2,600
Loss incurred with a satellite at downtown Quebec HRCC	1	105		105	
Accounting error in the amount received from recipient, Quebec HRCC	1	20		20	
Promotor having not met his/her requirements of the T.J.F. program, Quebec	1	165,984			165,984
Theft of petty cash at Hull NHQ	5	394		394	
Cash lost in mail at Trenton Ontario HRCC	5	25		25	
Cash missing from deposit at Toronto North HRCC	5	30		30	
Cash missing from deposit at Oshawa Ontario HRCC	5	50		50	
Theft or loss of change fund at Saskatoon Saskatchewan HRCC	5	14		14	
Theft or petty cash in transit HRC Meadow Lake to HRC Prince Albert Saskatchewan	5	8		8	
Deposit shortage at Sinclair Centre BC, HRCC		90		90	
Cashier shortage at Sinclair Centre BC, HRCC		60	60		
Cashier shortage at Nanaimo, BC, HRCC		10		10	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Cashier shortage, Ontario	5	174		174	
Uncollectible travel advance, Ontario	5	281		281	
Reconciliation discrepancies in treaty funds, Ontario	5	200		200	
Stolen calling card, Saskatchewan	5	383		383	
Education funding fraud, Saskatchewan		2,710	100		2,610
Travel advance fraud, HQ	1	3,800	3,029		771
Loss of petty cash, HQ	1	65		65	
INDUSTRY					
Department					
Fraud— Misuse of departmental purchase card	1	23,396	12,869	10,527	
Theft of petty cash (25 cases)		1,466		1,466	
JUSTICE					
Federal Court of Canada					
Theft of petty cash		272		272	
NATIONAL DEFENCE					
Unauthorized payment of damage to private property by a standing advance holder at CCSFOR Velika Kladusa		1,096			1,096
Theft of an accountable advance from a member's hotel room at CCSFOR Velika Kladusa	1	722		722	
Theft of cash from a standing advance, break and enter at CFB Valcartier		968			968
Theft of cash from a standing advance at USS Saint Jean	1	1,500		1,500	
Misappropriation of funds by an advance holder at CTCHQ Gagetown		656	656		
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater		5,130			5,130
Discrepancy in an accountable advance for search and rescue, at 14 Wing Greenwood		790	790		
Discrepancy in a petty cash standing advance at CFB Edmonton		499	499		
Theft of funds from a locked barrack box in a hotel room at 8 Wing Trenton	1	617		617	
Theft of funds from the ship's pay office safe at HMCS Montreal		31,300			31,300
Discrepancy in a standing advance at CFSU Ottawa		523			523

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Charged to 1999-2000 Vote	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Cash from the Working Capital Fund was deposited by error to the Receiver General for Canada	1	4,000		4,000	
Theft of funds from a standing advance at 3 Wing Bagotville		300	300		
Discrepancy in a standing advance at CTCHQ Gagetown	1	1,050		1,050	
Theft of rations and quarters revenue by a member at CFB Kingston		1,049			1,049
Discrepancy in a standing advance at Communications Regiment in Toronto		964			964
Cash shortage in an advance returned to the cashier at 14 Wing Greenwood		1,689			1,689
Misuse of a departmental acquisition card formation at Halifax		12,142			12,142
Fraudulent travel duty allowances held by the cashier at 22 Wing North Bay		19,950			19,950
Adjustments to reconcile «FMAS» with Cashier Automated System following «FMAS» implementation	1	20,810		20,810	
Cashier shortages (cause unknown)		4,225		4,225	
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa		28,305			28,305
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Theft of petty cash float—C.A.D.C. Regina, Saskatchewan		225		225	
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (8,445 cases)		3,369,395 ⁽²⁾	3,306,000	63,395	
Irregular endorsements (259 cases)		109,044 ⁽²⁾	103,941	5,103	
Not endorsed (1,147 cases)		576,232 ⁽²⁾	540,172	36,060	
Others (833 cases)		4,005,478 ⁽²⁾	3,993,447	12,031	
Ministerial Bank Accounts—					
Forged endorsements		561	561		
Others		800		800	
SOLICITOR GENERAL					
Correctional Service					
Cheque issued with an incorrect amount to an inmate who was released		45		45	
Counterfeit money		10		10	
Fraudulent cheque		2,500		2,500	
Fraudulent inmate time sheets for					
salary		6,645	4,615	621	1,409
Theft of petty cash (6 cases)		681		681	
Royal Canadian Mounted Police					
Theft of monies		1,002		1,002	
TRANSPORT					
Department					
Losses of money due to a breakdown of a change machine	1	1,026		1,026	
Misappropriation of cash collected from parking meters	1	22,594	6,200		16,394
Theft from petty cash	1	2,538		2,538	
Loss of standing travel advance	1	3,000		3,000	
TREASURY BOARD					
Theft of taxi cabs		200		200	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Concluded*

Brief description of loss	Charged to 1999-2000 Vote	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
VETERANS AFFAIRS					
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases).....		18,518			18,518
Misrepresentation of marital status to qualify for pension.....		58,451			58,451
False or fraudulent claim for War Veterans Allowance (WVA) benefits (3 cases).....		107,828	12,423		95,405
Loss of petty cash.....		245	245		
Misappropriation of administered account by an employee.....		22,013	11,468		10,545
		130,976,383	43,050,813	4,570,105	83,355,465

(S) Statutory authority.

⁽¹⁾ Formerly National Revenue.⁽²⁾ Amount to be recovered from financial institutions.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Three panels of glass in greenhouse broken upon illegal entry and two light fixtures and seven replacement bulbs were stolen	1,350		1,350	
Electrical meter stolen from electrician's tool cart	250		250	
Theft of a Hi-Note laptop	2,000		2,000	
Mettler balance stolen from Chatham office	1,000		1,000	
Theft of computer monitor	450		450	
Theft of tandem axle trailer	4,000		4,000	
Theft of electronic balances (4 cases)	8,568	2,334	6,234	
Theft of palmtop computer	600		600	
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾				
Theft/loss of laptop computers (30 cases)	98,592		98,592	
Theft/loss of desktop computers and other informatic equipment (9 cases)	39,524		39,524	
Theft/loss of office equipment (5 cases)	11,506		11,506	
Theft/damage to Agency vehicle	10,000		10,000	
CANADIAN HERITAGE				
Department				
Theft of computer equipment	3,712	2,000	1,712	
National Film Board				
Theft of a camera	5,700		5,700	
Theft of a laptop	3,500		3,500	
Parks Canada Agency				
Theft of a camera	1,500		1,500	
Theft of a computer	9,200		9,200	
Theft of computer equipment	5,765		5,765	
Theft of power tools	5,163		5,163	
Theft of a vehicle	5,020		5,020	
Theft of equipment	10,859		10,859	
Theft of outboard motor	1,900		1,900	
Theft of music items	1,856		1,856	
Theft of a generator	2,779		2,779	
Theft of life saving rings	150		150	
Vandalism to buildings	39,095		39,095	
Vandalism to boardwalk	150		150	
Vandalism to a post	150		150	
Public Service Commission				
Theft of a CD-Rom backpack	289		289	
Theft of a laptop computer	4,930		4,930	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of laptop computers (7 cases)	28,039		28,039	
Theft of computer	3,000		3,000	
Theft of VCR's (2 cases)	600		600	
Theft of Polycom soundstation	1,002		1,002	
Theft of CD burners (2 cases)	4,175		4,175	
Theft of palmtop computer	500		500	
Unauthorized use of taxi cabs	1,367		1,367	
Theft of computer equipment	306		306	
Theft of cellular phones (2 cases)	720		720	
Wall and doors repairs due to vandalism	6,724		6,724	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
ENVIRONMENT				
Department				
Theft of microcomputers and related equipment	55,324		21,210	34,114
Theft of tools	2,850		2,000	850
Theft of office equipment	700		150	550
Theft of optical equipment	100			100
Theft of electronic equipment	20,635		20,635	
Theft of vehicles	13,838		13,838	
Vandalism of equipment	6,220		6,145	75
Vandalism of Government vehicle	2,187		1,800	387
FINANCE				
Department				
Theft of microcomputers	1,075		1,075	
Theft of technical equipment	828		828	
Auditor General				
Theft of laptop computer (2 cases)	6,138	3,069	3,069	
FISHERIES AND OCEANS				
Theft of computer and computer equipment (9 cases)	44,070	1,000	29,070	14,000
Theft of night vision binoculars	3,186		3,186	
Theft of telephone and telephone equipment (4 cases)	570		570	
Theft of office equipment and supplies (2 cases)	450		450	
Theft and damage to fuel and tanks	5,500		5,500	
Theft of TV/VCR equipment	300		300	
Theft of a boat and boating equipment	800			800
Theft of vehicle and vehicle parts (3 cases)	4,300		2,000	2,300
Damage to a boat	1,500			1,500
Damage to vehicle and vehicle parts	5,000			5,000
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of laptop computers (3 cases)	15,851		15,851	
Theft of a computer monitor	777		777	
Theft of cellular phones (6 cases)	2,059		2,059	
HEALTH				
Department				
Theft of a digital camera from an office	1,400		1,400	
Theft of laptop computers (3 cases)	15,625		15,625	
Theft of a computer	1,500		1,500	
Theft of computer parts (6 cases)	15,400		15,400	
Theft of telephones	472		472	
Theft of a video telephone	1,600		1,600	
Theft of office equipment and keys	120		120	
Theft of a Government vehicle	24,000		24,000	
HUMAN RESOURCES DEVELOPMENT				
Department				
NOVA SCOTIA				
Theft of Government vehicle	15,876		15,876	
Theft of computers (2 cases)	25,000		25,000	
Theft of cell phones (3 cases)	1,300		1,300	
Damage to Government vehicles (11 cases)	6,923		6,923	
NEW BRUNSWICK				
Theft of a computer in employee's home	4,500	1,000	3,500	
Theft of a cellular phone	250		250	
QUEBEC				
Theft of laptop computers (8 cases)	29,379		20,379	9,000
Theft of miscellaneous computer equipment	1,985		1,985	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
ONTARIO				
Theft of computers	11,000		11,000	
Theft of laptop computers	5,000		5,000	
Theft of Palm Pilots	1,000		1,000	
Theft of scanner	750		750	
Theft of cell phone	200		200	
SASKATCHEWAN				
Theft of a notebook from an office	4,175		4,175	
Theft of a computer from residence	2,000		2,000	
Theft of a printer from residence	500		500	
ALBERTA/NORTHWEST TERRITORIES/NUNAVUT				
Vandalism to Government vehicles	4,652		4,652	
Theft of laptop computers (4 cases)	20,000		20,000	
Vandalism to an office	100		100	
Theft of credit card «GE»	100		100	
Vandalism to a monitor	500		500	
Theft of a VCR (2 cases)	1,200		1,200	
BRITISH COLUMBIA/YUKON				
Vehicle damage due to vandalism (4 cases)	12,157		12,157	
Theft of computers, printers and accessories (24 cases)	62,475		62,475	
Theft of a cell phone	150		150	
Theft of a gift certificate	25		25	
NATIONAL HEADQUARTERS				
Theft of computers and equipment	11,269		11,269	
Theft of laptops	13,715		13,715	
Theft of RAM memory card-office	50		50	
Theft of telephone and equipment	1,183		1,183	
Theft of IT material	136,111	21,111	115,000	
Canada Industrial Relations Board				
Theft of laptops from employees	9,000		9,000	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of an award, Saskatchewan	150		150	
Theft of a cellular phone, Saskatchewan (2 cases)	657		657	
Theft of laptops, Saskatchewan (4 cases)	33,130	1,000	32,130	
Theft of a safe, Saskatchewan	160		160	
Theft of cameras, Saskatchewan	284		284	
Theft of a vehicle, Yukon	1,610			1,610
Theft of snowmobiles, Yukon	13,200		6,600	6,600
Theft of equipment, BC	26,204		26,204	
Theft of a hard drive, HQ	260		260	
Theft of office telephones, HQ	1,800		1,800	
Theft of a video, Alberta	1,084		1,084	
Theft of a projector, Alberta	8,000		8,000	
Theft of a video camera, Alberta	2,500		2,500	
Theft of airfare tickets, NWT	1,200		1,200	
Theft of computer equipment, HQ	5,300			5,300
Theft of a credit card and taxi chits, HQ	100			100
Theft of laptops, HQ (7 cases)	40,528	10,974		29,554
INDUSTRY				
Department				
Theft of a cell phone (2 cases)	550		550	
Theft of computer parts (2 cases)	2,282		2,282	
Theft of a generator	1,069		1,069	
Theft of a laptop computer	5,000		5,000	
Theft of a regulator (2 cases)	1,730		1,730	
Theft of UPS (uninterrupted power supply) (2 cases)	1,400		1,400	
Theft of a video cassette recorder	1,039		1,039	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian Space Agency				
Loss of earphones (2 cases).....	70		70	
Loss of a cellular phone.....	400		400	
Loss of pins (130 cases).....	800		800	
Loss of a micro-processor.....	500		500	
Theft of laptop computers (2 cases).....	11,452		11,452	
Copyright Board				
Theft of computer as a result of break-in.....	3,779		3,779	
Economic Development Agency of Canada for the Regions of Quebec				
Theft of a laptop computer.....	4,926		4,926	
National Research Council of Canada				
Theft of microcomputers and related accessories.....	22,046		22,046	
Theft of laptop computers.....	17,648		17,648	
Theft of a scanner.....	7,408		7,408	
Theft of computer monitors.....	2,946		2,946	
Theft of technical equipment.....	600		600	
Theft of an audio speaker.....	225		225	
Natural Sciences and Engineering Research Council				
Theft of a laptop.....	5,500		5,500	
Western Economic Diversification				
Theft of laptops.....	24,737		24,737	
Theft of a cellular telephone.....	616		616	
JUSTICE				
Department				
Theft of portable microcomputers (2 cases).....	8,254		8,254	
Theft of a processor & RAM for computer.....	600		600	
NATIONAL DEFENCE				
Damage of «Itis» armoured doors (2 cases).....	747		747	
Damage to buildings.....	20,435		20,435	
Damage to a television.....	488		488	
Damage to a weigh scale.....	2,549		2,549	
Damaged dryer ductwork.....	100		100	
Damaged floor boards.....	300		300	
Damaged foot valve.....	50		50	
Damaged goggles.....	26		26	
Damaged hot water tank.....	350		350	
Damaged hot water tank headers.....	150		150	
Damaged laundry tubs.....	40		40	
Damaged night vision goggles.....	4,840		4,840	
Damaged oscilloscope.....	4,981		4,981	
Damaged shower matting.....	700		700	
Damaged sinks.....	2,600		2,600	
Damaged stainless steel mirrors (4 cases).....	300		300	
Damaged suction line.....	60		60	
Damaged water pump.....	900		900	
Loss of spikes.....	20		20	
Loss of a generator battery.....	100		100	
Loss of 22 caliber rifles and telescopes (5 cases).....	632		632	
Loss of a poly pipe.....	200		200	
Loss of arch frame assembly.....	3,017		3,017	
Loss of baseboard heater.....	50		50	
Loss of bicycle.....	131		131	
Loss of binoculars.....	988		988	
Loss of canoe.....	475		475	
Loss of drainage pumps.....	800		800	
Loss of effluent pump.....	500		500	
Loss of five ammunition magazines and one bayonet.....	136	136		
Loss of gas mask.....	95		95	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of gas stoves (4 cases)	317		317	
Loss of headset	277		277	
Loss of hitch pins	40		40	
Loss of hunting knives (3 cases)	81		81	
Loss of individual equipment	85,593		85,593	
Loss of inflatable boat	8,510		8,510	
Loss of life jacket	165		165	
Loss of «NBC» mask carrier	11		11	
Loss of outboard motor	2,073		2,073	
Loss of parts, tool kits, auto test equipment and jacks	16,174		16,174	
Loss of piping	150		150	
Loss of plumbing spare parts	2,400		2,400	
Loss of a projector	348		348	
Loss of a roof vent	10		10	
Loss of a Sabre radio (search and rescue)	8,451		8,451	
Loss of sleeping bags and sleeping bag liners (2 cases)	352		352	
Loss of a snow blower	2,145		2,145	
Loss of thermal image camera	21,000		21,000	
Loss of a test set and a generator	2,075		2,075	
Loss of flags (2 cases)	61		61	
Loss of weapon service equipment	125		125	
Loss of a «Weatherhaven» shelter	14,000		14,000	
Theft of 10 ceremonial buckles and 30 hat badges	202		202	
Theft of 5 compasses and 17 ceremonial buckles	443		443	
Theft of a bag, box and a knife	72		72	
Theft of a battery	238		238	
Theft of a bayonet and two ammunition magazines	60		60	
Theft of a camouflage net	527		527	
Theft of a carrying case	22		22	
Theft of a centrifugal pump	9,200		9,200	
Theft of a chain saw	349		349	
Theft of a compressed air gun	246		246	
Theft of a gas mask	106		106	
Theft of a gas stove	85		85	
Theft of a sleeping bag shell	351		351	
Theft of tarpaulin	75		75	
Theft of a video	279		279	
Theft of artic glasses and coveralls	47		47	
Theft of camp cots (4 cases)	306		306	
Theft of combat boots (4 cases)	250		250	
Theft of an electronic labeller	215		215	
Theft of fire extinguishers (3 cases)	556		556	
Theft of a four man tent	257	257		
Theft of individual equipment	351	119	232	
Theft of kevlar helmets (3 cases)	223		223	
Theft of military materiel	3,140	50	3,090	
Theft of pilots helmet bag	17		17	
Theft of sirens (4 cases)	3,412		3,412	
Theft of snow shoes and harness	139		139	
Theft of observation viewers (2 cases)	23,663		23,663	
Theft of snowmobiles (2 cases)	14,297		14,297	
Theft of water bladder	350		350	
Theft of clothing (12 cases)	32,231	426	31,805	
Loss of combat clothing (8 cases)	131,743		131,743	
Loss of computers (12 cases)	128,798		128,798	
Loss of personal kit (6 cases)	78,250	26,249	52,001	
Loss of rifles (2 cases)	1,800		1,800	
Loss of tools (6 cases)	414		414	
Loss of light fixtures (2 cases)	650		650	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATURAL RESOURCES				
Department				
Theft of computers and computer equipment (16 cases)	57,309		57,309	
Theft of cellular phone (5 cases)	1,250		1,250	
Theft of telephone (3 cases)	330		330	
Theft of agendas (2 cases)	660		660	
Theft of cameras and video equipment (3 cases)	4,186		4,186	
Vandalism to building	3,300		3,300	
Theft of Government issue boots	150		150	
Theft of digital scale	90		90	
Atomic Energy Control Board				
Theft of computer (2 cases)	2,706		2,706	
Theft of laptop computer (2 cases)	7,950		7,950	
PRIVY COUNCIL				
Department				
Theft of cellular phones (5 cases)	699		699	
Loss of cellular phones (3 cases)	400		400	
Theft of technical equipment (2 cases)	750		750	
Loss of printer	200		200	
Theft of computers	4,000	892	3,108	
Canadian Centre for Management Development				
Theft of a laptop	4,500		4,500	
Theft of a laptop, a modem card and a network card	4,200		4,200	
Chief Electoral Officer				
Theft of cellular phone and attachments (3 cases)	1,359		1,359	
Theft of CD player	425		425	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Theft of computer components (11 cases)	36,505	7,400	29,105	
Theft of laptops, cameras and computers	114,135	82,490	31,645	
Theft of phones and related items (7 cases)	11,232		11,232	
Theft of printers (4 cases)	1,425		1,425	
Vandalism to buildings (10 cases)	1,350		1,350	
Damage to buildings as a result of break-in (3 cases)	700		700	
Theft of electrical circuits	14,695		14,695	
Theft of various office supplies (9 cases)	2,385		2,385	
Other item (stolen departmental credit card charge)	41		41	
SOLICITOR GENERAL				
Department				
Theft of CD ROM encyclopedia	1,125		1,125	
Correctional Service				
Damage and towing for a stolen car (2 cases)	1,852		1,852	
Damage due to fire (78 cases)	133,899		133,769	130
Damage due to inmate riot (10 cases)	440,656		440,256	400
Damage following motor vehicle accident (6 cases)	22,843		22,843	
Loss of asset inventories (65 cases)	137,430		137,430	
Theft of canteen inventories (6 cases)	16,710	2,500	7,288	6,922
Theft of computer equipment (9 cases)	41,434		41,434	
Theft of supplies (4 cases)	3,585		3,585	
Vandalism of property and equipment (241 cases)	56,317	4,904	49,938	1,475

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Royal Canadian Mounted Police				
Vandalism to Government vehicle (2 cases)	7,911		7,911	
Property damage	7,506	1,413	3,690	2,403
Willful damage to police vehicles	121,289	8,251	39,752	73,286
Damage to police transport	256,329	49,891	179,621	26,817
Damage/loss of equipment (2 cases)	27,089	541	26,048	500
Theft of Government property	21,688		19,523	2,165
TRANSPORT				
Department				
Theft of laptop computers (6 cases)	21,600		21,600	
Theft of televisions (2 cases)	1,600		1,600	
Theft of cellular telephone	299		299	
Theft of portable printer	400		400	
Theft of cameras (2 cases)	3,883		3,883	
Theft of binoculars	820		820	
Theft of CD-ROMS with clip art (3 cases)	675		675	
Theft of PCI car reader	1,500		1,500	
Theft of tape recorder	218		218	
Vehicle damage due to vandalism	287		287	
Canadian Transportation Agency				
Theft of laptop computers and microcomputers (2 cases)	8,032		8,032	
TREASURY BOARD				
Theft of microcomputers	20,506		20,506	
Theft of technical equipment	3,020		3,020	
VETERANS AFFAIRS				
Loss of computer back-up tape	80			80
Loss of laptop computers (9 cases)	3,600	200	3,400	
Loss of computers (2 cases)	3,800	100	3,700	
Loss of printer	100		100	
Theft of Palm Pilot	219		219	
Theft of printer	385		385	
Theft of digital camera	350		350	
Theft of laptop computers (2 cases)	6,375		6,375	
Theft of VCR	250		250	
Theft of computer hard drive	300		300	
Theft of computer monitor	100		100	
Theft of cellular phone and batteries	320		320	
	3,522,431	228,307	3,068,106	226,018

(1) Formerly National Revenue.

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Accident between a farm animal and truck during a farm building move	443		443	
Damage caused by a small fire	2,500		2,500	
Damage to Government vehicle resulting from accidents	35,782	500	35,282	
Hydro pole and guide wire damaged by Government vehicle at Lethbridge Research Centre	300		300	
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾				
Damage to Crown-owned vehicles due to accidents (48 cases)	46,105	12,667	33,438	
Vandalism to Crown-owned vehicles (4 cases)	1,337		1,337	
CANADIAN HERITAGE				
Parks Canada Agency				
Damage to bridge and guard rail	250		250	
Damage to building	1,372		1,372	
Damage to canal wall	10,000		10,000	
Damage to directional light	1,740	1,740		
Damage to electronic card reader and post	470		470	
Damage to Government vehicles	15,005	5,948	9,057	
Damage to hydro pole and fence	337		337	
Damage to gateway parking system	1,510		1,510	
Damage to roof line	455		455	
Loss of machinery due to a fire	4,300		4,300	
Loss of a picnic shelter due to a fire	18,000		18,000	
Loss of equipment	150		150	
Loss of jetboat	50,000		50,000	
CITIZENSHIP AND IMMIGRATION				
Damage to vehicles due to accidents	19,002		19,002	
ENVIRONMENT				
Department				
Damage to microcomputers and related equipment	525,568		525,568	
Damage to vehicles due to accidents	18,735		18,335	400
Damage to technical equipment	962,517		948,692	13,825
Damage to garages	850			850
FISHERIES AND OCEANS				
Damage to a Government vehicle (25 cases)	35,630		26,130	9,500
Damage to a boat (3 cases)	14,400		14,400	
Damage to lock/hasps (2 cases)	430		430	
Damage to building due to vandalism (2 cases)	18,030		18,030	
Damage to a raft	540		540	
Damage to a garden shed	1,070		1,070	
Damage to a trailer mobile home (2 cases)	13,610		13,610	
Items lost at sea (15 cases)	122,212		106,912	15,300
HEALTH				
Department				
Damage to Government vehicles following accident (5 cases)	33,517		7,879	25,638
Destruction of medical vaccines due to refrigeration failure	47,841			47,841
Vandalism to hostel	5,700		5,700	
Vandalism to nursing station (4 cases)	3,800		3,800	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT				
Department				
Damage to Government vehicle, Nova Scotia	2,252		2,252	
Damage to Government vehicle due to accidents, Nova Scotia (3 cases).....	2,271		2,271	
Employee lost cell phone, Nova Scotia	800		800	
Damage to office supplies, furniture, computers and vehicles due to the flood at Moncton, New Brunswick HRCC	360,000		360,000	
Damage to Government vehicles due to accidents, Saskatchewan (5 cases)	9,210		9,210	
Loss of laptop computer, Alberta and NWT	5,000		5,000	
Loss of cell phones, Alberta and NWT	600		600	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Damage due to accidents, Saskatchewan (8 cases)	17,842		17,842	
Warehouse fire, NWT	17,914		17,914	
Damaged phone and fibre optic cables, NWT	1,610		1,610	
INDUSTRY				
Department				
Damage to Government vehicle following accident (2 cases)	2,736		2,736	
National Research Council of Canada				
Loss of technical equipment and furniture due to a fire in the laboratory of the Plant Biology Institute in Saskatoon, Saskatchewan ...	3,929		3,929	
Social Sciences and Humanities Research Council				
Damage to Government vehicle	800		800	
NATIONAL DEFENCE				
Loss of two burner stoves (20 cases)	1,588		1,588	
Loss of four man tent (6 cases).....	2,070		2,070	
Loss of acoustic indicator	12,917		12,917	
Loss of aircraft maintenance fixture	2,670		2,670	
Loss of alcohol	821		821	
Loss of ammunition items	24,639		24,639	
Loss of answering machine	114		114	
Loss of anti-FOD coveralls	41		41	
Loss of arch frames (12 cases)	1,727		1,727	
Loss of articulator	1,209		1,209	
Loss of aviator pistol holsters	90		90	
Loss of ballistic goggles (2 cases)	23		23	
Loss of barbed wire gloves	48		48	
Loss of barrack boxes (6 cases)	624		624	
Loss of bath towels (20 cases)	112		112	
Loss of batteries	101		101	
Loss of battery cartridge	410		410	
Loss of battery charger	317		317	
Loss of bayonet (2 cases)	48		48	
Loss of beam sling	431		431	
Loss of binoculars	988		988	
Loss of boat ensign	10		10	
Loss of bolt (3 cases)	24		24	
Loss of bottles of rum due to breaking	83		83	
Loss of breech block/bolt C7 rifle (3 cases)	178		178	
Loss of B-Suits (pants and or jackets) (4 cases).....	556		556	
Loss of cable assembly	125		125	
Loss of card reader (2 cases).....	570		570	
Loss of carrying case	107		107	
Loss of «ccd» camera (2 cases)	1,450		1,450	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of cell phones (2 cases)	1,100		1,100	
Loss of centrifugal pump (2 cases)	2,629		2,629	
Loss of ceremonial buckles	467		467	
Loss of chain hoist	199		199	
Loss of chain saw	698		698	
Loss of chalkboard organizers	5,540		5,540	
Loss of chemical smock and coveralls (2 cases)	140		140	
Loss of coffee percolator	121		121	
Loss of coffee urns and foodbox	2,058		2,058	
Loss of coleman stoves (4 cases)	151		151	
Loss of communion set	86		86	
Loss of control unit	16,000		16,000	
Loss of cooking pots set	96		96	
Loss of curtain	180		180	
Loss of cylinder assemblies	573		573	
Loss of data signal	850		850	
Loss of decontaminating apparatus	125		125	
Loss of dental equipment (7 cases)	3,589		3,589	
Loss of depth gauge (3 cases)	334		334	
Loss of dictaphone (2 cases)	340		340	
Loss of diesel engine	17,234		17,234	
Loss of digital track reader	9,000		9,000	
Loss of disc drive	179		179	
Loss of distress light (2 cases)	137		137	
Loss of dive fins and dry suit	90		90	
Loss of drug test kit	134		134	
Loss of dry suit	120		120	
Loss of duffle bags	46		46	
Loss of electric heater (2 cases)	655		655	
Loss of electrical gloves	120		120	
Loss of equipment destroyed during training	299		299	
Loss of field cook sets (23 cases)	869		869	
Loss of field stretcher	27		27	
Loss of fittings	4		4	
Loss of flack jacket	1,032		1,032	
Loss of flashlight	8		8	
Loss of flight clothing (21 cases)	2,100	60	2,040	
Loss of folding cots (13 cases)	1,058		1,058	
Loss of folding litters (3 cases)	144		144	
Loss of food storage lockers	106,915		106,915	
Loss of forms	270		270	
Loss of fridge	800		800	
Loss of fuel hose	1,258		1,258	
Loss of fuel pump	114		114	
Loss of fuse box	300		300	
Loss of garage tire assembly	205		205	
Loss of gaskets	26		26	
Loss of generator	1,619		1,619	
Loss of Gerber multi-tool	1,040		1,040	
Loss of global positioning system	250		250	
Loss of goggles	26		26	
Loss of hand operated siren	646		646	
Loss of hand truck	1,692		1,692	
Loss of headset microphones (10 cases)	2,160		2,160	
Loss of helicopter sling	7,594		7,594	
Loss of humidifier (2 cases)	288		288	
Loss of hunting knives (12 cases)	326		326	
Loss of ice auger bit	125		125	
Loss of inflatable boat	10,267		10,267	
Loss of jump knife	27		27	
Loss of kit bag	23		23	
Loss of kit (243 cases)	62,094	256	61,838	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of kitchen equipment	1,384		1,384	
Loss of knife sharpeners (4 cases)	400		400	
Loss of knives (6 cases)	548		548	
Loss of Labrador crash	111,477		111,477	
Loss of ladder	63		63	
Loss of lanterns (15 cases)	5,799		5,799	
Loss of large net assembly	100		100	
Loss of life preserver vest	309		309	
Loss of lights (10 cases)	51		51	
Loss of litter supports (2 cases)	739		739	
Loss of load bearing vests	130		130	
Loss of magazines C7 rifles (38 cases)	235		235	
Loss of maglite and batteries (8 cases)	336		336	
Loss of maintenance stand (2 cases)	1,710		1,710	
Loss of materiel in vehicle accident	4,693		4,693	
Loss of medical kit	832		832	
Loss of microphone (2 cases)	264		264	
Loss of mopping outfit	1,395		1,395	
Loss of motor	860		860	
Loss of naval boarding party equipment (5 cases)	3,592		3,592	
Loss of navigation set (2 cases)	4,564		4,564	
Loss of «NBCW» bags (17 cases)	381		381	
Loss of nuts	39		39	
Loss of one burner stove (19 cases)	1,621		1,621	
Loss of packing materials	25		25	
Loss of paint	484		484	
Loss of pocket knives (24 cases)	1,440		1,440	
Loss of police club	95		95	
Loss of power supply	512		512	
Loss of probe, radiac	1,220		1,220	
Loss of projection screen	468		468	
Loss of propane rings (60 cases)	8,499		8,499	
Loss of radio and speakers	2,980		2,980	
Loss of radio battery	355		355	
Loss of radio beacon	4,500		4,500	
Loss of radio receiver/transmitter case	1,990	500	1,490	
Loss of radio (3 cases)	3,750		3,750	
Loss of ranger blanket	28		28	
Loss of rations gone bad / time expired	20,768		20,768	
Loss of resuscitator	331		331	
Loss of rifles (reservists) (6 cases)	662		662	
Loss of rotary pump	365		365	
Loss of roto panel (6 cases)	788		788	
Loss of row boat during an exercise	945		945	
Loss of «SAR» equipment (7 cases)	6,354		6,354	
Loss of screw extractor	289		289	
Loss of screws (29 cases)	76		76	
Loss of self inflating mattresses (5 cases)	218		218	
Loss of sextant port and antenna	942		942	
Loss of Sharp organizers (3 cases)	919		919	
Loss of ship abandonment suit (fire in locker)	190		190	
Loss of Silva compass	19		19	
Loss of sleeping bag hood	18		18	
Loss of small arms case (23 cases)	134		134	
Loss of small camouflage nets (3 cases)	882		882	
Loss of Sony camcorder	982		982	
Loss of sound blasters (6 cases)	1,770		1,770	
Loss of spectrum	1,075		1,075	
Loss of spring pin kit	214		214	
Loss of springs	63		63	
Loss of steam pressure cleaner	18,065		18,065	
Loss of strapping cutters (2 cases)	130		130	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of strobe light.....	68		68	
Loss of sun goggles.....	11		11	
Loss of telephone sets.....	1,527		1,527	
Loss of telescope mounting.....	1,983		1,983	
Loss of tent.....	350		350	
Loss of test equipment.....	6,742		6,742	
Loss of tire chains (6 cases).....	200		200	
Loss of towbar and storage bin.....	3,403		3,403	
Loss of traffic vests (6 cases).....	102		102	
Loss of trailer platform.....	3,069		3,069	
Loss of trampoline.....	1,000		1,000	
Loss of transformers (7 cases).....	872		872	
Loss of transportation cradle.....	3,703		3,703	
Loss of trip flares (1,402 cases).....	45,593		45,593	
Loss of trunks.....	312		312	
Loss of utility sheet.....	60		60	
Loss of vacuum.....	120		120	
Loss of vehicle tent.....	676		676	
Loss of vehicles due to damage (35 cases).....	48,633		48,633	
Loss of vests.....	102		102	
Loss of visual display units (2 cases).....	11,450		11,450	
Loss of washing machines and dryers (15 cases).....	7,040		7,040	
Loss of watt meter.....	1,357		1,357	
Loss of weapon servicing equipment.....	125		125	
Loss of weight belt.....	179		179	
Loss of wheel barrel.....	153		153	
Loss of whip antenna (2 cases).....	1,155		1,155	
Loss of windows.....	13		13	
Loss of wrist watches (12 cases).....	477		477	
Loss of Yukon stove (10 cases).....	2,655		2,655	
Personal kit lost in residential fire.....	2,437		2,437	
Theft of dan buoy.....	75		75	
Theft of depth gauge divers wrist type.....	80		80	
Theft of diving equipment.....	890		890	
Loss of naval combat / work clothes / miscellaneous personal kit (9 cases).....	10,036		10,036	
Loss of clothing (29 cases).....	13,019	138	12,881	
Loss of fire extinguishers (4 cases).....	3,582		3,582	
Loss of flags (3 cases).....	670		670	
Loss of helmets (2 cases).....	6,863		6,863	
Loss of furniture (2 cases).....	1,310		1,310	
Loss of computers (4 cases).....	28,776		28,776	
Loss of compass (3 cases).....	93		93	
Loss of combat clothing (15 cases).....	12,564	327	12,237	
Loss of camera equipment (3 cases).....	13,599		13,599	
Loss of antennas (2 cases).....	1,609		1,609	
Loss of magnetic compasses (2 cases).....	455		455	
Loss of nets (4 cases).....	2,040		2,040	
Loss of personal kit (4 cases).....	13,947	170	13,777	
Loss of a poncho (2 cases).....	85		85	
Loss of pressure cookers (2 cases).....	1,332		1,332	
Loss of tools (7 cases).....	12,034		12,034	
Loss of footwear (3 cases).....	323		323	
Loss of meters (4 cases).....	4,966		4,966	
Loss of miscellaneous items under \$10 (10 cases).....	53		53	
NATURAL RESOURCES				
Department				
Loss of global positioning system.....	500		500	
Loss of a laptop computer.....	3,000		3,000	
Atomic Energy Control Board				
Damage to Government vehicle (4 cases).....	1,650		1,650	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
PRIVY COUNCIL				
Canadian Transportation Accident Investigation and Safety Board				
Vandalism to Government vehicle	112		112	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Water damage (3 cases)	5,720		5,720	
Damage caused by a power failure (2 cases)	11,700		11,700	
Motor vehicle accident	719		719	
Damage caused by a Glycol spill	3,700		3,700	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (15 cases)	18,815		18,815	
Damage due to water pipe break	2,450		2,450	
Damage following motor vehicle accident (48 cases)	176,299	1,473	174,826	
Damage to computer equipment	200		200	
Loss of asset inventories	4,175		4,175	
Loss of bus tickets	39		39	
Royal Canadian Mounted Police				
Damage to RCMP vehicles due to accidents	901,108	121,287	486,873	292,948
Damage to RCMP vehicles (other)	10,750	5,050	5,700	
Damage/loss of Government equipment	83,633		83,633	
Damage to property/equipment	14,859		14,859	
Damage to aircraft	298,598		298,598	
TRANSPORT				
Department				
Damage to a computer monitor	1,200		1,200	
	4,796,422	150,116	4,240,004	406,302

(1) Formerly National Revenue.

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department						
Damage following vehicle accidents	1996-97	116,835	29,312		87,523	
Fire at 700 Croiselière Street, Iberville, Quebec	1996-97	19,382			19,382	
Theft of petty cash fund	1998-99	50			50	
Petty cash shortage (2 cases)	1998-99	110			110	
Theft of printer laser jet (2 cases)	1998-99	2,730			2,730	
Theft of gas from Government vehicle	1998-99	50			50	
Damage to Government vehicles (3 cases)	1998-99	1,838			1,838	
Damage to Government vehicles (2 cases)	1998-99	33,187	8,305		24,882	
Theft of printer, screwdriver kit and garbage bags	1998-99	1,529			1,529	
CANADA CUSTOMS AND REVENUE CANADA⁽¹⁾						
Recoverable fraudulent leave	1989-90	8,160	4,347	962		2,851
Embezzlement on the part of an employee	1994-95	2,821,012	1,300,794	707,400	812,818	
Theft of receipts	1994-95	89,918	8,381	13,419	68,118	
Employee falsified payment	1996-97	1,827		1,457	370	
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds	1996-97	40,323	15,976	23,126		1,221
Fraudulent overtime claims	1996-97	8,592	5,185		15	3,392
Fraudulent overtime claims (2 cases)	1997-98	133,792	62,477	19,097	45,000	7,218
Fraudulent expense claims (2 cases)	1997-98	15,710			12,274	3,436
Theft of revenues by employee	1998-99	6,240			2,628	3,612
Damage to Crown-owned vehicles due to accidents (49 cases)	1998-99	129,090	32,645	10,545	85,900	
CANADIAN HERITAGE						
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	59,849			49,854
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	7,527			649
Theft of television/video-cassette recorder	1997-98	1,021				1,021
Parks Canada Agency						
Damage to highway structures due to motor vehicle offenses	1996-97	1,641	1,346		295	
Theft of computers and computer equipment	1996-97	26,591			26,591	
Theft of laptop computer and modem	1996-97	14,758			14,758	
One laptop missing from stores building	1996-97	3,000			3,000	
Two wooden toboggans missing from a truck en route from Nahanni to Ft. Simpson (2 cases)	1996-97	3,000			3,000	
Damage to animal fence	1997-98	8,000			8,000	
Theft of computers	1997-98	21,475		750	20,725	
Loss of equipment	1998-99	4,071			4,071	
CITIZENSHIP AND IMMIGRATION						
Department						
Theft of revenues	1997-98	80,022		8,000	72,022	
Theft of computer components	1998-99	300			300	
ENVIRONMENT						
Department						
Misuse of Government mastercard and authorized use of ARI card	1997-98	7,400				7,400
Theft of microcomputers and related equipment	1998-99	53,707			53,707	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'
PUBLIC ACCOUNTS OF CANADA — *Continued*

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
FINANCE						
Canadian International Trade Tribunal						
Theft of microcomputer	1998-99	4,000			4,000	
FISHERIES AND OCEANS						
Theft of revenue by employee	1996-97	63,643	644		20,999	42,000
Damage to Government vehicles (25 cases)	1998-99	396,711	2,022		379,502	15,187
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of immigration, mission visa/consular funds	1992-93	41,116	2,505			38,611
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration, mission visa/consular funds	1994-95	10,542	4,182			6,360
Misappropriation of public funds	1993-94	24,068	22,201	225		1,642
Loss of money, mission funds	1993-94	3,557			2,558	999
Theft of mission funds	1995-96	46,004			3,114	42,890
Theft of mission funds	1996-97	55,728	5,393		18,835	31,500
Theft of mission funds	1997-98	454,824	1,451		373	453,000
Theft of mission funds	1998-99	1,982				1,982
Loss of mission funds	1996-97	279,465	205,584		61,326	12,555
Loss of mission funds	1997-98	112,491	778		103,576	8,137
Loss of mission funds	1998-99	2,190	1,434			756
Fire in Canadian Embassy, Caracas, Venezuela	1997-98	4,000,000			3,000,000	1,000,000
Fraudulent claim for salary-related benefits	1998-99	18,084	13,084			5,000
Fraudulent claim for payment by a contractor	1998-99	16,000				16,000
International Joint Commission						
Theft of microcomputers	1998-99	10,544		5,200 ⁽²⁾	5,344 ⁽²⁾	
HEALTH						
Department						
Damage to Government vehicle following accident (10 cases)	1997-98	52,537	16,190	2,107	34,240	
Theft of computers (3 cases)	1998-99	15,363			2,100	13,263
Theft of cellular phone	1998-99	955				955
HUMAN RESOURCES DEVELOPMENT						
Department						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1994-95	11,960	1,050			10,910
Misappropriation of receipts for the replacement of social insurance number cards—Longueuil Employee Centre	1993-94	260	230		30	
Receipt books had not been recorded and deposited—Toronto East CEC	1993-94	12,910	4,193			8,717
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190	11,690	6,500		35,000
Falsification of trainee documents to obtain funds on Subsidized Jobs (ISJ) Program Agreements—Job Opportunities—Social Assistance Recipients Ont	1993-94	145,590			145,590	
Employment Insurance Benefits	1993-94	148,255,302	137,018,838		11,236,464	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA — *Continued*

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Employment Insurance Benefits	1994-95	155,339,711	116,465,392	4,622,654	34,251,665	
Employment Insurance Benefits	1995-96	168,374,825	118,905,144	7,600,957	8,100,187	33,768,537
Employment Insurance Benefits	1996-97	143,199,640	93,124,484	8,505,887	6,347,103	35,222,166
Employment Insurance Benefits	1997-98	139,711,649	78,937,225	12,910,655	5,702,260	42,161,509
Employment Insurance Benefits	1998-99	156,186,404	53,351,596	29,289,298	7,989,436	65,556,074
Fraudulent claims for benefits:						
Family Allowances	1985-86	53,146	21,551 ⁽²⁾		31,595	
Family Allowances	1986-87	43,256	21,583 ⁽²⁾		21,673	
Family Allowances	1987-88	90,058	61,886		24,771	3,401
Family Allowances	1988-89	120,284	55,090	500	47,432	17,262
Family Allowances	1989-90	95,663	49,060		32,525	14,078
Family Allowances	1990-91	32,464	14,472		7,786	10,206
Family Allowances	1991-92	73,703	25,689		35,535	12,479
Family Allowances	1992-93	46,804	20,359	225	11,336	14,884
Family Allowances	1993-94	156,746	33,557	125	73,772	49,292
Family Allowances	1994-95	3,690	2,039			1,651
Old Age Security	1987-88	339,615	230,399	6,328	35,501	67,387
Old Age Security	1988-89	1,044,068	503,885	17,163	167,784	355,236
Old Age Security	1989-90	721,089	246,277	907	115,963	357,942
Old Age Security	1990-91	639,880	298,977	4,987	101,715	234,201
Old Age Security	1991-92	617,627	153,304	8,067	293,055	163,201
Old Age Security	1992-93	1,060,663	272,533	1,216	147,773	639,141
Old Age Security	1993-94	353,743	141,262	10,534	36,607	165,340
Old Age Security	1994-95	1,370,736 ⁽²⁾	247,654	16,951	771,570	334,561
Old Age Security	1995-96	839,522 ⁽²⁾	142,160	42,469	22,785	632,108
Old Age Security	1996-97	516,106 ⁽²⁾	65,219	6,584	1,836	442,467
Old Age Security	1997-98	659,829 ⁽²⁾	36,539	16,148	16,941	590,201
Old Age Security	1998-99	725,548 ⁽²⁾	1,120	26,089		698,339
Canada Pension Plan	1986-87	7,040	6,656	300		84
Canada Pension Plan	1987-88	8,978	5,383			3,595
Canada Pension Plan	1989-90	240,552	145,896		71,507	23,149
Canada Pension Plan	1990-91	1,105,864	538,593	41,089	124,760	401,422
Canada Pension Plan	1991-92	437,179 ⁽²⁾	64,645	67,474		305,060
Canada Pension Plan	1992-93	1,362,623 ⁽²⁾	453,879	83,583	98,411	726,750
Canada Pension Plan	1993-94	765,586 ⁽²⁾	166,630	56,925	44,436	497,595
Canada Pension Plan	1994-95	552,709	109,120	23,855	36,666	383,068
Canada Pension Plan	1995-96	798,814	199,488	78,319	1,968	519,039
Canada Pension Plan	1996-97	283,263 ⁽²⁾	17,206	26,693		239,364
Canada Pension Plan	1997-98	1,846,500 ⁽²⁾	115,661	116,702	16,941	1,597,196
Canada Pension Plan	1998-99	868,580 ⁽²⁾	13,000	49,159		806,421
Unexplained loss of petty cash:						
Theft of receipts, Nova Scotia region	1997-98	1,762	1,762			
An employee obtained Canada Pension Plan benefits by fraud, Nova Scotia region	1997-98	4,756	4,756			
Fraudulent travel claim, Nova Scotia region	1997-98	204	204			
Fraudulent cheques issued by an employee, Nova Scotia region	1997-98	186,158		17,260		168,898
Theft of cellular phones, British Columbia/Yukon (7 cases)	1997-98	4,955			1,995	2,960
Fraudulent employment insurance claim, Newfoundland region	1997-98	1,420	287	550		583
Loss of negotiable cheques at Hull Que HRCC	1998-99	590			590	
Cashier shortages at New Westminster BC HRCC	1998-99	120				120

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'
PUBLIC ACCOUNTS OF CANADA — *Continued*

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Fraudulent claims for social assistance payment, Saskatchewan region ⁽²⁾	1987-88	20,784	12,116	1,044		7,624
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Yukon region (2 cases)	1992-93	2,812	900		1,912	
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	19,196 ⁽²⁾	5,175		2,581	11,440
Fraudulent claims for social assistance payment, Saskatchewan region (7 cases)	1993-94	27,752 ⁽²⁾	4,291		4,134	19,327
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495	1,352		888	6,255
Theft of computer equipment, Headquarters and British Columbia regions	1995-96	9,066			9,066	
Theft of credit card and taxi chits, HQ	1995-96	100				100 ⁽²⁾
Alteration of payments, Manitoba region	1996-97	27,545				27,545
Government vehicle burned, Atlantic region	1997-98	17,930				17,930
Vehicle accidents, Saskatchewan region (4 cases)	1997-98	32,149			32,149	
Theft of cellular phone, Saskatchewan ⁽²⁾	1997-98	501 ⁽²⁾			301	200
INDUSTRY						
Department						
Theft of laptop computer, projector, case and a cellular phone	1997-98	18,630	13,033			5,597
Theft of petty cash (4 cases)	1998-99	925			800	125
Theft of laptop computers (36 cases)	1998-99	175,833		5,000	170,833	
Damage to Government vehicle following accident	1998-99	700				700
Atlantic Canada Opportunities Agency						
False or fraudulent claims for grants and contributions	1994-95	57,496			57,496	
False or fraudulent claims for grants and contributions	1997-98	56,826			56,826	
National Research Council of Canada						
Theft of microcomputers	1998-99	70,536				70,536
Theft of cameras	1998-99	13,515				13,515
Theft of technical equipment	1998-99	6,392				6,392
Natural Sciences and Engineering Research Council						
Theft of modular table	1997-98	300				300
JUSTICE						
Department						
Discrepancy in project funds held by sector	1995-96	9,292	8,577	715		
Supreme Court of Canada						
Theft of money from change machine	1998-99	22			22	
NATIONAL DEFENCE						
Fraudulent acquittance rolls, Régiment de la Chaudière (HQ LFQA)	1993-94	29,266				29,266
Theft of personal equipment	1995-96	16,893	3,802		11,948	1,143
Theft of ammunition, rifles and related equipment	1995-96	6,929			6,879	50
Theft of personal equipment	1996-97	11,664	7,345		77	4,242
Misappropriation of funds from a standing advance at CFB Det. Sydney	1996-97	17,074				17,074
Misappropriation of funds from a standing advance at GSU Toronto	1996-97	1,728				1,728

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA — *Continued*

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)	1997-98	22,757				22,757
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw	1997-98	29,109				29,109
Altered receipts in a petty cash advance at CFS St John's	1997-98	114		114		
Theft of cash from a standing advance at RCSE St Jean	1997-98	7,000				7,000
Theft of funds in an accountable advance at CFB Montreal	1997-98	39,129				39,129
Fraudulent claims for temporary duty at CDLS Washington	1998-99	2,226		2,226		
Fraudulent claim for entitlement and allowances at CDLS Washington	1998-99	19,827 ⁽²⁾		19,827		
Loss in a standing advance at 14 Wing Greenwood	1998-99	790				790
Loss of funds from a standing advance at 19 Wing Comox	1998-99	949		949		
Discrepancy in money held by a cashier at 17 Wing Winnipeg	1998-99	1,520		1,520		
Theft of revenue from clothing sales at CFB Edmonton	1998-99	278				278
Theft of funds from a standing advance at 8 Wing Trenton (2 cases)	1998-99	1,452				1,452
Discrepancy in an accountable advance at CFSU Ottawa (3 cases)	1998-99	761		599		162
Discrepancy in a cash deposit at CFSU Ottawa	1998-99	50		50		
Erroneous payment for goods and services at CCSFOR Velika Kladusa	1998-99	2,171		2,171		
Loss of dental equipment (11 cases)	1998-99	8,763			8,463	300
NATURAL RESOURCES						
Department						
Loss due to unauthorized use of Government acquisition cards (2 cases)	1996-97	12,745	4,164	95		8,486
PARLIAMENT						
The Senate						
Theft of petty cash	1998-99	420				420
PRIVY COUNCIL						
Department						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee	1992-93	108,267	8,446		99,821	
Canadian Transportation Accident Investigation and Safety Board						
Theft of laptop (2 cases)	1998-99	13,400	8,000	5,400		
Chief Electoral Officer						
Theft of microcomputer and peripherals in the Electoral District of Ottawa Centre	1995-96	3,189	2,700		489	
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Theft of VCRs	1998-99	1,724				1,724
Theft of various office supplies	1998-99	3,495			3,147	348
Receiver General — Cheque Redemption Control Directorate						
Foreign Accounts — False endorsements	1996-97	167,797	134,924			32,873

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
SOLICITOR GENERAL						
Correctional Service						
Damage due to inmate riot	1996-97	1,496,873	22,062	813	1,473,545	453
Vandalism of property and equipment						
by inmates (315 cases)	1997-98	229,813	7,054	127	220,442	2,190
Damage due to inmate riot (28 cases)	1998-99	169,373	1,042	259	168,072	
Theft of canteen stock (3 cases)	1998-99	3,816			3,316	500
Vandalism of property and equipment (285 cases)	1998-99	59,050	9,499 ⁽³⁾	10,641	38,910	
Damage following motor vehicle accident (47 cases)	1998-99	153,932	4,202	3,744	145,986	
Loss of asset inventories (10 cases)	1998-99	29,399		500	28,899 ⁽²⁾	
Loss of asset inventories (341 cases)	1998-99	1,170,935		17,399	1,153,536 ⁽²⁾	
Royal Canadian Mounted Police						
Loss of fine money (2 cases)	1995-96	638			138	500
Vandalism to police vehicles	1995-96	31,945	5,702		23,635	2,608
Loss of monies (fine, advance)	1996-97	5,400				5,400
Theft of monies (fine, certificate)	1996-97	4,595	4,264			331
Damage to vehicles	1996-97	86,537	15,117	925	43,680	26,815
Damage to vehicles (police car and snowmobile)	1996-97	1,374,921	274,958		896,292	203,671
Damage to Government vehicle following accident (491 cases)	1997-98	1,241,898	422,110	19,299	687,275	113,214
Wilful damage to Government property	1997-98	2,674	194	1,549	931	
Wilful damage to police vehicles	1997-98	352,708	57,300	691	175,295	119,422
Theft of computers	1998-99	8,000				8,000
Wilful damage to Government property	1998-99	1,501		901	600	
Wilful damage to Government equipment	1998-99	12,248	490		858	10,900
Wilful damage to police vehicles	1998-99	169,929	6,490	39,494	17,829	106,116
Loss of equipment	1998-99	5,500	2,500		2,500	500
Damage to police vehicles due to accidents ⁽³⁾	1998-99	360,420	103,897	2,950	253,573	
Damage to police vehicles due to accident ⁽⁴⁾	1998-99	1,062,783	145,662	39,421	798,627	79,073
Damage to police vehicles	1998-99	13,234	1,349		8,229	3,656
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	20,073	650		22,083
VETERANS AFFAIRS						
Misappropriation of public funds by an employee	1988-89	69,414	24,564	21,019		23,831
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	4,050	600		35,262
False or fraudulent claims for War Veterans Allowance benefits	1990-91	28,657	7,994	20,663		
False or fraudulent claims for War Veterans Allowance benefits (2 cases) ⁽¹⁾	1991-92	27,133 ⁽²⁾	14,300 ⁽³⁾	2,300		10,533
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,218	6,413	1,767		89,038
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890	7,011			18,879
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1994-95	43,885	24,700	4,700		14,485
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	920			60,410
False or fraudulent claims for War Veterans Allowance benefits	1997-98	60,456				60,456
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1998-99	74,145			9,971	64,174

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA — Concluded

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Fraudulent endorsement of disability pension cheques cashed following death of payee	1993-94	102,991				102,991
Fraudulent endorsement of disability pension cheques cashed following death of payee (3 cases)	1995-96	61,784	19,289			42,495
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases)	1996-97	39,116	6,240	2,590		30,286
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1997-98	111,877		2,222		109,655
Forged of fraudulent endorsement of disability pension cheques cashed following death of payee	1998-99	622	350			272
		948,982,047	605,554,856	64,683,375	87,796,758	190,947,058

(1) Formerly National Revenue.

(2) Amends previous year's *Public Accounts of Canada*.

(3) This item was reported as a loss of public property due to an offence or other illegal act.

(4) This item was reported as a loss of public property due to accidental destruction or damage.

SECTION 4

1999-2000

PUBLIC ACCOUNTS OF CANADA

Accounts Receivable

CONTENTS

	<i>Page</i>
Statement of accounts receivable for tax revenues	4.2

Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful

accounts based on the best estimate of amounts which may not be collected. The column Internal accounts receivable represents tax revenues receivable from Government bodies. Since these amounts do not represent cash to be received they are not included in the total net accounts receivable. A Government body is an organization which is part of the Government of Canada as a reporting entity.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues netted against expenditures are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume I.

STATEMENT OF ACCOUNTS RECEIVABLE FOR TAX REVENUES AS AT MARCH 31 (in thousands of dollars)

Categories of accounts receivable for tax revenues	2000		1999	
	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Internal accounts receivable
Tax revenues receivable—				
Income tax—				
Personal	7,044,000	555,928	6,488,072	5,653,292
Corporation ⁽¹⁾	1,798,317	90,134	1,708,183	1,415,425
Scientific Research Tax Credit ⁽²⁾	1,585	1,268	317	493
Non-resident	324,775	37,674	287,101	219,357
Other income tax revenues	63,247	17,709	45,538	75,225
	9,231,924	702,713	8,529,211	7,363,792
Employment insurance premiums	169,592	19,673	149,919	145,345
Excise taxes and duties—				
Goods and services tax	3,362,394	562,801	2,799,593	2,197,767
Customs import duties	99,246	9,925	89,321	106,471
Other excise taxes and duties	113,998	50,908	63,090	113,191
Energy taxes	70	19	51	708
	3,575,708	623,653	2,952,055	2,418,137
Total tax revenues receivable	12,977,224	1,346,039	11,631,185	9,927,274

⁽¹⁾ Included in the statement is corporate Part VII tax of \$168 net which is refundable when investment tax credits are earned by the corporations.

⁽²⁾ Scientific Research Tax Credit (SRTC) information:
The amounts under SRTC represent "returns assessed" (\$317 net) and reassessments of Part VIII tax returns relating to scientific research expenditures that have not been accepted as tax credits under SRTC legislation.

SECTION 5

1999-2000

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

CONTENTS

	<i>Page</i>
Professional and special services	5.2

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department	516,635	2,094,587	91,665	3,892,388	770,062	18,651,282
Canadian Food Inspection Agency	386,517	486,731	45,779	2,464,887	289,334	2,711,081
	903,152	2,581,318	137,444	6,357,275	1,059,396	21,362,363
CANADA CUSTOMS AND REVENUE AGENCY						
	2,653,813	11,338	1,611,229	22,811,174	9,922,692	21,386,989
CANADIAN HERITAGE						
Department	40,106	47,213		8,014,971	605,533	7,611,575
Canadian Radio-television and Telecommunications Commission				512,734	38,024	389,032
National Archives of Canada	23,055	31,953		407,743		386,472
National Battlefields Commission		82,280		825	39,589	
National Film Board	132,253	1,121		1,254,437	20,296	94,616
National Library	63,707					491,073
Parks Canada Agency	87,046	18,614,206		353,843	408,520	5,870,216
Public Service Commission				2,362,456	12,620	974,610
Status of Women—Office of the Co-ordinator				109,815	610	149,384
	346,167	18,776,773		13,016,824	1,125,192	15,966,978
CITIZENSHIP AND IMMIGRATION						
Department	175,045		78,350,878	20,603,482	576,255	4,075,880
Immigration and Refugee Board of Canada				830,409	113,529	193,844
	175,045		78,350,878	21,433,891	689,784	4,269,724

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: <http://www.pwgsc.gc.ca/text/pubacc-e.html> or can be obtained on request by completing the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing, for each main classification of services, of the aggregate of all payments (i.e. cash payments and accrued charges) to one individual or one organization that totals \$100,000 or more. This detail includes the name and location of the payee, together with the total amount paid.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,033,234	1,859,362	1,969,389	3,731,280	10,885,230	31,133,733	5,399,904	82,028,751
156,546	2,423,584	822,299	1,169,608	3,913,626	6,677,143		21,547,135
1,189,780	4,282,946	2,791,688	4,900,888	14,798,856	37,810,876	5,399,904	103,575,886
9,384,330	3,541,369	4,162,103	11,835,513	32,141,318	35,339,273		154,801,141
12,354	209,801	1,206,558	1,094,879	502,917	35,619,127	332,503	55,297,537
138,453		249,691	273,423	15,205	1,389,424	70,583	3,076,569
1,300,607		166,318	357,823	1,363,374	1,863,723	56,431	5,957,499
202,764	483,192		21		19,262	191,406	1,019,339
353,322		239,429	284,356	1,035,098	3,314,071		6,728,999
		145,281	120,563	864,242	1,315,112	3,032	3,003,010
1,486,001	2,486,688	839,783	1,935,579	6,849,130	22,276,140	72,670	61,279,822
173,137		339,559	3,956,769	62,449	8,782,727	674,864	17,339,191
18,222		47,361	112,114	16,760	1,778,876	4,200	2,237,342
3,684,860	3,179,681	3,233,980	8,135,527	10,709,175	76,358,462	1,405,689	155,939,308
1,139,053		899,086	3,153,920	2,989,236	19,281,501	989,950	132,234,286
262,104		225,103	393,013	1,701,179	4,813,125		8,532,306
1,401,157		1,124,189	3,546,933	4,690,415	24,094,626	989,950	140,766,592

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
ENVIRONMENT						
Department	16,022	2,249,184	16,845	2,659,905	1,045,621	11,265,698
Canadian Environmental Assessment Agency			80	30,750	34,378	511,805
	16,022	2,249,184	16,925	2,690,655	1,079,999	11,777,503
FINANCE						
Department						
Economic, Social and Financial Policies Program	10,626				659,098	2,001,118
Public Debt Program	37,133				202,078	530,048
	47,759				861,176	2,531,166
Auditor General	882,542			302,245	5,270	138,847
Canadian International Trade Tribunal				46,336	72	52,274
Office of the Superintendent of Financial Institutions	1,358,529			711,956	64,060	231,557
	2,288,830			1,060,537	930,578	2,953,844
FISHERIES AND OCEANS.....	735,356	18,904,246	122,189	20,636,010	3,101,475	19,495,484
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	85,607	11,781,526	113,992	23,076,015	5,698,727	18,148,421
Canadian International Development Agency	36,802	133,464	675	18,931,990	798	1,669,251
International Joint Commission				23,942	11,711	68,863
NAFTA Secretariat, Canadian Section	4,570			69,259	347,572	8,606
Northern Pipeline Agency	14,900					
	141,879	11,914,990	114,667	42,101,206	6,058,808	19,895,141
GOVERNOR GENERAL.....				35,971		734,878
HEALTH						
Department	667,479	17,226	138,466,198	9,200,489	2,699,775	10,752,250
Hazardous Materials Information Review Commission						17,680
Medical Research Council				2,169,540		54,423
Patented Medicine Prices Review Board				4,440	279,261	35,539
	667,479	17,226	138,466,198	11,374,469	2,979,036	10,859,892

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,179,584	27,768,248	1,492,513	3,178,408	14,866,133	44,073,611	1,900,324	111,712,096
		82,177	50,496	235,638	1,844,820	104,236	2,894,380
1,179,584	27,768,248	1,574,690	3,228,904	15,101,771	45,918,431	2,004,560	114,606,476
833,878		589,637	1,666,711	52,396	5,313,889		11,127,353
714		20,660	21,890		1,247,754	3,169,343	5,229,620
834,592		610,297	1,688,601	52,396	6,561,643	3,169,343	16,356,973
		525,435	191,848	258,297	4,261,215	6,984	6,572,683
		24,761	37,581		450,259	8,351	619,634
50,071		464,194	665,547		6,662,108	5,267	10,213,289
884,663		1,624,687	2,583,577	310,693	17,935,225	3,189,945	33,762,579
4,237,592	16,729,362	1,606,030	7,124,079	52,448,156	24,036,197	287,897	169,464,073
14,760,657		21,527,042	8,791,811	18,719,132	42,479,125	13,870	165,195,925
309,576		716,406	2,268,952	1,133,780	5,473,725	18,124	30,693,543
		26,828	8,530	1,508,260	347,492		1,995,626
		24,451	15,250	538	134,955		605,201
					32,263	8,075	55,238
15,070,233		22,294,727	11,084,543	21,361,710	48,467,560	40,069	198,545,533
		33,782	56,945	224,892	152,500	708,477	1,947,445
1,457,512	6,373,404	34,605,661	3,955,397	3,753,265	91,563,757	4,942,781	308,455,194
521		6,610	11,971	242	221,378	1,346	259,748
		73,462	25,365	370,822	707,871	13,000	3,414,483
	32,300	33,384	44,051	5,781	137,434	2,737	574,927
1,458,033	6,405,704	34,719,117	4,036,784	4,130,110	92,630,440	4,959,864	312,704,352

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT						
Department						
Corporate Services Program.....	5,638,895	103,006	461,145	27,599,360	3,056,546	5,529,974
Human Resources Investment and Insurance Program.....	104,538,473	218,478	94,467	30,583,016	626,445	24,279,810
Labour Program.....	10	6,712	29,761	244,250	347,702	243,139
Income Security Program.....	209,812		10,408,893	4,015,946	52,198	2,874,910
	110,387,190	328,196	10,994,266	62,442,572	4,082,891	32,927,833
Canada Industrial Relations Board.....				2,289	4,141	99,198
Canadian Artists and Producers Professional Relations Tribunal.....					25,160	42,345
Canadian Centre for Occupational Health and Safety.....						15,303
	110,387,190	328,196	10,994,266	62,444,861	4,112,192	33,084,679
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Administration Program.....	443,481	3,069,348		822,588	500	1,058,962
Indian and Inuit Affairs Program.....	1,324,772	12,908,989	90,278	5,907,544	4,803,011	3,198,085
Northern Affairs Program.....	242,307	4,589,770	28,659	231,494	205,002	7,655,119
	2,010,560	20,568,107	118,937	6,961,626	5,008,513	11,912,166
Canadian Polar Commission.....	30,000			3,020		24,090
	2,040,560	20,568,107	118,937	6,964,646	5,008,513	11,936,256
INDUSTRY						
Department.....	1,183,076	1,222,367	6,478	15,071,589	1,916,589	30,840,668
Atlantic Canada Opportunities Agency.....	1,529,896			1,207,689	63,802	880,670
Canadian Space Agency.....	661,285	43,258,943	53,437	2,804,680	19,017	815,668
Competition Tribunal.....					3,130	5,641
Copyright Board.....	78,800				148,207	86,633
Economic Development Agency of Canada for the Regions of Quebec.....	3,790	41,809		109,060	4,834	680,799
National Research Council of Canada.....	322,744	4,899,410	126,347	4,016,226	1,443,552	3,691,742
Natural Sciences and Engineering Research Council.....	1,000	5,935		1,675,778	3,213	289,988
Social Sciences and Humanities Research Council.....				569,665	8,566	167,250

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
514,974		1,896,002	4,235,398	379,335	11,804,083	49,027	61,267,745
1,000,512		1,960,830	5,232,815	88,794,290	68,136,696	21,268	325,487,100
342		259,257	269,779	17,312,413	3,753,730	11,695	22,478,790
294,691		571,155	1,606,833	63,216	11,030,114	10,037	31,137,805
1,810,519		4,687,244	11,344,825	106,549,254	94,724,623	92,027	440,371,440
		23,960	100,537	1,281,800	6,392		1,518,317
		15,908	9,150	11,740	249,139		353,442
1,831		74,212	39,676	372,195	889,944		1,393,161
1,812,350		4,801,324	11,494,188	108,214,989	95,870,098	92,027	443,636,360
191,105		263,511	902,786	89,880	10,190,194	13,578	17,045,933
284,865	69,307	691,121	1,315,446	956,355	25,631,291	2,404,142	59,585,206
132,831	1,008,423	350,996	634,200	587,151	13,162,097	7,078	28,835,127
608,801	1,077,730	1,305,628	2,852,432	1,633,386	48,983,582	2,424,798	105,466,266
		33,985	6,216	1,566	48,465		147,342
608,801	1,077,730	1,339,613	2,858,648	1,634,952	49,032,047	2,424,798	105,613,608
1,434,903	6,635	3,540,469	4,905,400	9,502,144	77,723,128	554,141	147,907,587
712,384		227,875	417,566	520,840	4,784,975		10,345,697
581,894	17,907,905	356,429	2,711,192	3,258,848	34,683,450		107,112,748
		2,478	17,662	87,677	300,753		417,341
		7,830	27,566	45,873	208,419		603,328
359,834		227,605	316,712	40,415	3,552,661	820	5,338,339
1,933,804	4,452,405	2,623,039	2,678,200	3,172,915	4,360,219		33,720,603
12,149	328,315	77,426	143,404	74,412	803,007	15,153	3,429,780
	15,962	31,327	38,446	168	491,552	9,000	1,331,936

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
Statistics Canada	5,000			3,181,212	20,420	2,452,166
Western Economic Diversification	1,291,627			1,085,388	233,354	1,073,791
	5,077,218	49,428,464	186,262	29,721,287	3,864,684	40,985,016
JUSTICE						
Department	95,668		55,381	7,389,879	22,030,610	56,222,055
Canadian Human Rights Commission	11,885		6,224	426,435	487,947	161,743
Canadian Human Rights Tribunal						4,126
Commissioner for Federal Judicial Affairs				238,553	193,901	243,843
Federal Court of Canada	500	59,040		67,426	9,531	318,051
Law Commission of Canada				8,861		72,933
Offices of the Information and Privacy Commissioners of Canada				25,945	157,514	75,604
Supreme Court of Canada	38,290	7,929	327	169,810	14,680	96,928
Tax Court of Canada				602,080		182,574
	146,343	66,969	61,932	8,928,989	22,894,183	57,377,857
NATIONAL DEFENCE		526,755,752	54,527,141	136,327,681	10,736,620	48,791,668
NATURAL RESOURCES						
Department	728,409	3,654,344	6,458	10,644,758	369,350	16,890,303
Atomic Energy Control Board			2,877	951,051	7,277	733,497
National Energy Board				1,310,176	7,486	191,070
	728,409	3,654,344	9,335	12,905,985	384,113	17,814,870
PARLIAMENT						
The Senate		5,302	3,575	58,413	192,528	498,556
House of Commons	1,710		45,840	2,697,587	391,201	
Library of Parliament	36,755			577,539	31,031	251,881
	38,465	5,302	49,415	3,333,539	614,760	750,437
PRIVY COUNCIL						
Department	21,050			3,171,530	617,058	1,046,347
Canadian Centre for Management Development	5,669	14,310		79,434		124,015
Canadian Intergovernmental Conference Secretariat						16,430

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,067,596		685,498	2,970,059	3,782,710	9,442,304		23,606,965
135,125		248,096	415,046	1,316,378	1,971,869	336,083	8,106,757
6,237,689	22,711,222	8,028,072	14,641,253	21,802,380	138,322,337	915,197	341,921,081
1,118,926		3,095,211	1,785,054	3,224,272	11,363,922		106,380,978
		70,875	149,807	45,300	958,315		2,318,531
		12,295	24,099	217,731	795,659		1,053,910
1,394		47,214	644,555	383,505	725,359		2,478,324
930,499		112,481	175,037	798,847	1,577,900		4,049,312
		39,227	2,739	47,755	1,062,719		1,234,234
5,925		38,458	59,892	11,237	761,529	1,672	1,137,776
31,671		149,189	94,925	104,687	614,584		1,323,020
121,854		32,491	61,875	894,927	1,443,765	28,505	3,368,071
2,210,269		3,597,441	2,997,983	5,728,261	19,303,752	30,177	123,344,156
28,046,274	1,268,388	5,439,440	48,666,750	73,172,683	350,442,516	35,007,635	1,319,182,548
1,873,990	4,569,788	1,989,883	4,468,267	13,666,174	38,163,802	27,801	97,053,327
51,865	888,967	103,145	998,767	575,658	5,412,536	34,454	9,760,094
		199,018	296,887	270,430	1,085,880	4,291	3,365,238
1,925,855	5,458,755	2,292,046	5,763,921	14,512,262	44,662,218	66,546	110,178,659
125,280		343,586	257,940	205,967	3,427,782	8,595	5,002,244
			1,261,980		5,365,221	2,288,511	12,177,330
		80,888	25,530	132,575	382,080		1,518,279
125,280		424,474	1,545,450	338,542	9,175,083	2,297,106	18,697,853
780,018		613,471	503,896	745,729	2,787,344	45,906	10,332,349
7,332		131,895	2,282,183	573,918	3,640,998	683	6,860,437
20,048		1,911	1,067	347,126	26,871		413,453

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
Canadian Transportation Accident Investigation and Safety Board	16,800	93,184	42,828	680,004	97,112	185,758
Chief Electoral Officer	35,929	695		7,123,760	291,004	534,697
Commissioner of Official Languages				196,680	79,252	65,438
Millennium Bureau of Canada				1,043	273	285,731
National Round Table on the Environment and the Economy				40,377	37	30,727
Public Service Staff Relations Board		52,289		63,999	8,619	9,615
Security Intelligence Review Committee				33,774		
The Leadership Network	35,305			368,585		
	114,753	160,478	42,828	11,759,186	1,093,355	2,298,758
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department Government Services Program	9,380,570	79,013,022	11,545	9,733,648	1,599,406	181,632,867
Canada Information Office				308,357		586,807
	9,380,570	79,013,022	11,545	10,042,005	1,599,406	182,219,674
SOLICITOR GENERAL						
Department	141,907			22,424		311,422
Correctional Service	270,380	1,510,233	74,180,028	26,676,519	1,106,028	6,878,490
National Parole Board			10,048	741,668	669	103,840
Office of the Correctional Investigator						62,155
Royal Canadian Mounted Police	630,974		19,704,099	9,069,701	3,804,095	17,974,622
Royal Canadian Mounted Police External Review Committee				350		26,739
Royal Canadian Mounted Police Public Complaints Commission				124,380	1,690,517	120,838
	1,043,261	1,510,233	93,894,175	36,635,042	6,601,309	25,478,106
TRANSPORT						
Department	695,994	31,769,198	647,204	10,329,049	1,444,433	10,277,597
Canadian Transportation Agency	58,613		16,964	319,644	26,083	259,813
Civil Aviation Tribunal				15,726	41,836	3,028
	754,607	31,769,198	664,168	10,664,419	1,512,352	10,540,438

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
159,305	25,926	68,836	356,981	582,491	6,050,983	430,400	8,790,608
204,095		101,203	107,632	658,482	1,519,968	362	10,577,827
17,329		52,630	49,349	15,374	535,335		1,011,387
		14,374	16,099	533,955	3,250,566		4,102,041
		48,994	4,123	25,525	700,609	328	850,720
		27,404	29,895	9,037	436,461		637,319
98,180			3,464		171,825	63,903	371,146
12,921			90,126		1,488,391	366,274	2,361,602
1,299,228	25,926	1,060,718	3,444,815	3,491,637	20,609,351	907,856	46,308,889
17,939,990	192,860	1,567,351	11,398,873	109,281,000	237,422,949	267,096,034	926,270,115
		53,114	47,125		1,820,411		2,815,814
17,939,990	192,860	1,620,465	11,445,998	109,281,000	239,243,360	267,096,034	929,085,929
302,715		268,814	232,233	13,839,596	2,343,880	7,918	17,470,909
4,256,954		1,242,343	16,829,108	6,334,920	54,329,379	24,546,442	218,160,824
275,948		131,533	102,366	386,862	378,667	20,835	2,152,436
2,000		10,108	4,414	3,657	14,503		96,837
16,184,001	138,616	1,434,702	6,151,252	43,496,305	11,932,261	7,785,598	138,306,226
		10,574	6,613	91,484	20,896	528	157,184
68,650		27,001	31,062	558,746	605,087	724	3,227,005
21,090,268	138,616	3,125,075	23,357,048	64,711,570	69,624,673	32,362,045	379,571,421
4,186,191	13,377,663	1,714,097	7,213,377	9,059,261	45,855,289	527,658	137,097,011
		135,643	250,590	58,587	574,162		1,700,099
		4,174	3,378		165,619		233,761
4,186,191	13,377,663	1,853,914	7,467,345	9,117,848	46,595,070	527,658	139,030,871

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services \$	Engineering and architectural services (including research) \$	Health and welfare services \$	Informatics services \$	Legal services \$	Non- professional contracted services \$
TREASURY BOARD						
Secretariat						
Central Administration of the Public Service Program	13,150				698,202	7,188,536
VETERANS AFFAIRS						
Department						
Veterans Affairs Program	23,297	552,295	178,622,371	4,048,506	30,555	8,014,982
Veterans Review and Appeal Board Program			2,054		2,419	10,395
	23,297	552,295	178,624,425	4,048,506	32,974	8,025,377
Total	137,675,566	768,267,435	558,003,959	475,294,158	86,099,623	575,194,468

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
156,793		989,370	1,899,063	393,405	30,781,961		42,120,480
1,146,453		315,536	1,345,685	3,644,147	22,102,122		219,845,949
		19,124	46,179	83,113	22,982		186,266
1,146,453		334,660	1,391,864	3,727,260	22,125,104		220,032,215
125,275,673	106,158,470	108,071,605	193,508,019	572,043,885	1,538,531,160	360,713,434	5,604,837,455

SECTION 6

1999-2000

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

CONTENTS

	<i>Page</i>
Acquisition of land, buildings and works	6.2

ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: <http://www.pwgsc.gc.ca/text/pubacc-e.html>, or can be obtained on request by completing the

Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date.

ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department		481,333	23,667,336	360,526	24,509,195
Canadian Food Inspection Agency		134,074	485,729		619,803
		615,407	24,153,065	360,526	25,128,998
CANADA CUSTOMS AND REVENUE AGENCY	35,423		15,287,457		15,322,880
CANADIAN HERITAGE					
National Battlefields Commission		1,054,727			1,054,727
Parks Canada Agency	201,048	3,237,860	11,144,613	975,802	15,559,323
	201,048	4,292,587	11,144,613	975,802	16,614,050
ENVIRONMENT					
Department		210,562	870,263		1,080,825
FISHERIES AND OCEANS					
Department		3,943,987	30,113,436	104,845	34,162,268
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department	7,461,264	3,927,585	17,931,468	7,091,468	36,411,785
HEALTH					
Department			4,141,739	36,350	4,178,089

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT					
Department					
Corporate Services Program			301,675		301,675
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Indian and Inuit Affairs Program	172,245	65,487	2,805,765	50,000	3,093,497
Northern Affairs Program		5,158	353,859		359,017
	172,245	70,645	3,159,624	50,000	3,452,514
INDUSTRY					
Department		34,598	5,528,929		5,563,527
Canadian Space Agency		25,781	440,213		465,994
National Research Council of Canada		2,836,111	13,325,905		16,162,016
		2,896,490	19,295,047		22,191,537
NATIONAL DEFENCE					
	82,500	24,314,140	226,891,769	9,607,821	260,896,230
NATURAL RESOURCES					
Department		27,134	6,671,630	158,706	6,857,470
PRIVY COUNCIL					
Chief Electoral Officer		8,319	77,922		86,241
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Government Services Program	17,555,710	268,936,909	202,964,477	228,907	489,686,003
SOLICITOR GENERAL					
Correctional Service		1,476,791	70,746,566		72,223,357
Royal Canadian Mounted Police	222,313	1,908,680	40,795,087	1,262,113	44,188,193
	222,313	3,385,471	111,541,653	1,262,113	116,411,550
TRANSPORT					
Department	67,601	5,120,029	6,369,099		11,556,729
VETERANS AFFAIRS					
Department					
Veterans Affairs Program			1,475,537		1,475,537
Total	25,798,104	317,749,265	682,390,474	19,876,538	1,045,814,381

SECTION 7

1999-2000

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

CONTENTS

	<i>Page</i>
Acquisition of machinery and equipment	7.2

ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD			
Department	3,170,698		607,870
Canadian Food Inspection Agency	1,803,331		
	4,974,029		607,870
CANADA CUSTOMS AND REVENUE AGENCY	2,085,259		6,739,270
CANADIAN HERITAGE			
Department	63,631		3,609
Canadian Radio-television and Telecommunications Commission	177		
National Archives of Canada	89,807		308,773
National Battlefields Commission	376,634		23,414
National Film Board			
National Library			6,027
Parks Canada Agency	3,731,153		139,249
Public Service Commission	17,398		291,746
Status of Women—Office of the Co-ordinator			
	4,278,800		772,818
CITIZENSHIP AND IMMIGRATION			
Department	578,114		1,719,197
Immigration and Refugee Board of Canada			59,300
	578,114		1,778,497
ENVIRONMENT			
Department	3,386,631	36,332	1,603,438
Canadian Environmental Assessment Agency	159		5,078
	3,386,790	36,332	1,608,516

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
14,683,137	11,449,928	1,241,254	1,782,685	719,289	13,131,609	46,786,470
5,443,748	3,827,346	581,923		187,185	1,464,413	13,307,946
20,126,885	15,277,274	1,823,177	1,782,685	906,474	14,596,022	60,094,416
68,885,598	2,397,395	12,204,642		2,190,420	3,245,316	97,747,900
4,245,292	363,057	834,156	23,546	327,993	83,292	5,944,576
151,321		178,248		17,674		347,420
1,475,271		179,777		33,582	259,290	2,346,500
13,967		16,243	20	37,143	42,871	510,292
847,509		763,797			1,189,954	2,801,260
1,313,339	838	102,820		28,583	21,843	1,473,450
4,647,669	493,137	537,773	248,000	277,560	5,582,213	15,656,754
5,727,019		236,685		54,804	552,951	6,880,603
743,007		93,290		462	1,871	838,630
19,164,394	857,032	2,942,789	271,566	777,801	7,734,285	36,799,485
9,413,203	34,623	3,525,332		2,067,883	1,707,862	19,046,214
2,002,871		162,208		11,252	12,300	2,247,931
11,416,074	34,623	3,687,540		2,079,135	1,720,162	21,294,145
22,333,709	19,903,610	2,109,691		1,717,503	3,524,023	54,614,937
104,680	24	19		769	4,963	115,692
22,438,389	19,903,634	2,109,710		1,718,272	3,528,986	54,730,629

ACQUISITION OF MACHINERY AND EQUIPMENT —Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
FINANCE			
Department			
Economic, Social and Financial Policies			
Program	26,699		10,844
Public Debt Program	26,699		10,844
			22,316
Auditor General			
Canadian International Trade Tribunal			
Office of the Superintendent of Financial Institutions			
	26,699		33,160
FISHERIES AND OCEANS	22,922,451	212,074	3,249,081
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	4,846,825		8,262,775
Canadian International Development Agency	28,810		21,449
International Joint Commission			
NAFTA Secretariat, Canadian Section			
Northern Pipeline Agency			
	4,875,635		8,284,224
GOVERNOR GENERAL	70,382		
HEALTH			
Department	963,083		476,720
Hazardous Materials Information Review			
Commission			
Medical Research Council			8,777
Patented Medicine Prices Review Board			
	963,083		485,497
HUMAN RESOURCES DEVELOPMENT			
Department			
Corporate Services Program	1,128,223		3,558,079
Human Resources Investment and			
Insurance Program	428,957		2,473,264
Labour Program	27,765		87,872
Income Security Program	123,491		630,236
	1,708,436		6,749,451

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
4,190,166		1,051,608		48,653	148,205	5,476,175
115,967		43,827			564	160,358
4,306,133		1,095,435		48,653	148,769	5,636,533
867,537		107,807		19,776	16,297	1,033,733
163,556		17,420			14,424	195,400
1,421,839		537,414		59,438	29,368	2,048,059
6,759,065		1,758,076		127,867	208,858	8,913,725
32,672,622	8,172,437	3,095,656	501,471	871,493	11,484,221	83,181,506
28,466,312	852,414	15,445,096		1,661,308	9,841,522	69,376,252
600,601		1,092,270			118,656	1,861,786
247,758		30,996		59,617	644	339,015
90,120		2,682				92,802
4,750					625	5,375
29,409,541	852,414	16,571,044		1,720,925	9,961,447	71,675,230
361,145		31,307		9,449		472,283
18,424,375	5,189,642	4,848,356	177,403	6,339,851	2,914,321	39,333,751
42,759		13,271		22,211	5,035	83,276
326,542		129,998		180	482	465,979
199,935		30,158		22,559	181	252,833
18,993,611	5,189,642	5,021,783	177,403	6,384,801	2,920,019	40,135,839
30,109,034	34,172	4,723,716		370,630	592,143	40,515,997
115,715,912	144,805	4,947,464		1,809,508	1,168,411	126,688,321
964,667	6,581	159,872		47,134	72,811	1,366,702
5,498,620	15,406	1,670,338		516,010	294,636	8,748,737
152,288,233	200,964	11,501,390		2,743,282	2,128,001	177,319,757

ACQUISITION OF MACHINERY AND EQUIPMENT — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Canada Industrial Relations Board			
Canadian Artists and Producers Professional Relations Tribunal			
Canadian Centre for Occupational Health and Safety			
	1,708,436		6,749,451
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	52,763		138,565
Indian and Inuit Affairs Program	198,440		630,996
Northern Affairs Program	698,614		614,877
	949,817		1,384,438
Canadian Polar Commission			13,272
	949,817		1,397,710
INDUSTRY			
Department	807,735		1,728,132
Atlantic Canada Opportunities Agency	116,964		1,746,375
Canadian Space Agency			714,547
Competition Tribunal			995
Copyright Board			
Economic Development Agency of Canada for the Regions of Quebec	56,238		15,747
National Research Council of Canada	760,708		
Natural Sciences and Engineering Research Council			18,645
Social Sciences and Humanities Research Council			8,366
Statistics Canada	40,838		259,587
Western Economic Diversification	25,886		224,108
	1,808,369		4,716,502
JUSTICE			
Department			
Canadian Human Rights Commission	49		85,784
Canadian Human Rights Tribunal			14,447
Commissioner for Federal Judicial Affairs			
Federal Court of Canada	16,472		86,593
Law Commission of Canada			
Offices of the Information and Privacy Commissioners of Canada			63,534
Supreme Court of Canada	80,556		
Tax Court of Canada			945
	97,077		251,303

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
217,818		270,046		32,958		520,822
40,643		6,159				46,802
356,562		48,787		9,700		415,049
152,903,256	200,964	11,826,382		2,785,940	2,128,001	178,302,430
3,120,135		1,124,466		150,126	142,107	4,728,162
14,328,626	3,496	1,495,974		385,842	103,635	17,147,009
1,968,451	103,615	416,806		234,059	2,440,714	6,477,136
19,417,212	107,111	3,037,246		770,027	2,686,456	28,352,307
22,358						35,630
19,439,570	107,111	3,037,246		770,027	2,686,456	28,387,937
21,900,593	2,218,395	2,739,366		537,900	2,109,283	32,041,404
612,428		374,681		29,553	39,061	2,919,062
7,496,838	146,215,402	760,632		53,073	769,545	156,010,037
25,563		8,811		9,828	5,314	49,516
31,341		1,238			364	33,938
481,864		137,224		6,434	4,944	702,451
17,967,794	3,837,136	1,792,523	23,336,389	605,134	843,371	49,143,055
435,548		37,437			11,113	502,743
175,000		12,677			4,078	200,121
2,806,496		180,795		10,346,344	1,713,125	15,347,185
2,258,122		222,271		134,961	30,096	2,895,444
54,191,587	152,270,933	6,267,655	23,336,389	11,723,227	5,530,294	259,844,956
10,593,611		2,560,029		869,785	304,145	14,413,354
598,192		194,816		41,529		849,033
63,824		111,101		31,357	65,292	271,574
108,101		19,423		9,482	2,330	139,336
1,438,966		310,847		7,990	5,561	1,866,429
15,009						15,009
363,564		681,734		28,895	1,277	1,139,004
693,415	28,137	226,616		37,903	6,277	1,072,904
355,781		22,966		38,190	59,488	477,370
14,230,463	28,137	4,127,532		1,065,131	444,370	20,244,013

ACQUISITION OF MACHINERY AND EQUIPMENT — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
NATIONAL DEFENCE	727,805,501	858,802,284	185,150,169
NATURAL RESOURCES			
Department	1,085,201		692,482
Atomic Energy Control Board	117,306		203,762
National Energy Board			9,525
	1,202,507		905,769
PARLIAMENT			
The Senate			
House of Commons	4,911	1,580	611,234
Library of Parliament			38,548
	4,911	1,580	649,782
PRIVY COUNCIL			
Department	56,612		418,924
Canadian Centre for Management Development	24,101		444
Canadian Intergovernmental Conference Secretariat			5,861
Canadian Transportation Accident Investigation and Safety Board	24,123		65,861
Chief Electoral Officer	233		1,500
Commissioner of Official Languages	23,929		26,318
Millennium Bureau of Canada			
National Round Table on the Environment and the Economy			8,966
Public Service Staff Relations Board			42,135
Security Intelligence Review Committee			
The Leadership Network			23,807
	128,998		593,816
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program	1,284,180		1,788,175
Canada Information Office			80,897
	1,284,180		1,869,072

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
363,588,472	201,450,892	19,486,327	1,788,637	5,223,561	81,331,777	2,444,627,620
15,823,031	4,257,238	1,526,049	231,384	277,966	4,447,049	28,340,400
1,684,250	92,240	514,163		51,113	45,768	2,708,602
358,341		200,019		33,388	10,150	611,423
17,865,622	4,349,478	2,240,231	231,384	362,467	4,502,967	31,660,425
891,164		198,523		344,395		1,434,082
5,569,679		1,246,779		157,484	1,160,179	8,751,846
637,019		541,737		8,547	396,278	1,622,129
7,097,862		1,987,039		510,426	1,556,457	11,808,057
3,094,327	24,909	528,857		1,883	475,750	4,601,262
774,139		258,618		65,784	59,294	1,182,380
98,410					14	104,285
851,116	14,554	122,105		53,021	190,652	1,321,432
1,501,090		180,176	49	28,535	41,099	1,752,682
630,125		80,661			254	761,287
113,251		31,278		10,172	128,148	282,849
91,176		6,104		150	4,728	111,124
119,372		1,793				163,300
141,859		17,922		13,151	83	173,015
239,924	720	37,797		700	8,825	311,773
7,654,789	40,183	1,265,311	49	173,396	908,847	10,765,389
30,796,150	1,107,862	5,743,352	128,398	27,608,436	19,775,457	88,232,010
942,646		96,019		95,403	4,484	1,219,449
31,738,796	1,107,862	5,839,371	128,398	27,703,839	19,779,941	89,451,459

ACQUISITION OF MACHINERY AND EQUIPMENT — *Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
SOLICITOR GENERAL			
Department			18,095
Correctional Service	9,598,847		8,736,630
National Parole Board	23,314		20,348
Office of the Correctional Investigator			
Royal Canadian Mounted Police	50,584,889		20,114,937
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			
	60,207,050		28,890,010
TRANSPORT			
Department	10,095,746	14,279	425,248
Canadian Transportation Agency			28,844
Civil Aviation Tribunal			
	10,095,746	14,279	454,092
TREASURY BOARD			
Secretariat			
Central Administration of the Public Service Program			3,521
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	360,024		138,793
Veterans Review and Appeal Board Program			
	360,024		138,793
Total	849,813,858	859,066,549	255,328,923

(1) This category includes ships and boats, \$267,230,510; aircraft, \$308,819,527; military and non-military road motor vehicles, \$235,512,831; and, miscellaneous vehicles, \$38,250,990.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
698,025		45,093		25,655	54,769	841,637
17,097,572	21,998	1,335,404	200,505	370,658	14,132,435	51,494,049
500,063		131,931		19,328	16,118	711,102
75,434		3,300		887	6,664	86,285
44,415,689	4,065,746	4,235,506	116,465	1,704,566	3,606,861	128,844,659
11,453					890	12,343
81,235		47,860		3,231	38,386	170,712
62,879,471	4,087,744	5,799,094	316,970	2,124,325	17,856,123	182,160,787
11,404,353	490,062	1,878,652	377,196	97,866	3,831,786	28,615,188
598,581		61,079		14,539	2,197	705,240
689		41		483	324	1,537
12,003,623	490,062	1,939,772	377,196	112,888	3,834,307	29,321,965
2,108,155		1,743,376		114,710	100,537	4,070,299
9,406,582	6,797	526,419		533,464	334,905	11,306,984
87,864		16,930		11,774	290	116,858
9,494,446	6,797	543,349		545,238	335,195	11,423,842
985,423,436	416,824,614	115,348,409	28,912,148	70,001,812	196,394,588	3,777,114,337

SECTION 8

1999-2000

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

CONTENTS

	<i>Page</i>
Transfer payments.....	8.2

TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and

outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: <http://www.pwgsc.gc.ca/text/pubacc-e.html>, or can be obtained on request by completing

TRANSFER PAYMENTS

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
AGRICULTURE AND AGRI-FOOD			
Department	11,420,963	884,584,733	528,479,101
Canadian Food Inspection Agency	3,993,081		11,691
	15,414,044	884,584,733	528,490,792
CANADA CUSTOMS AND REVENUE AGENCY	88,226,780		94,900,627
CANADIAN HERITAGE			
Department	9,880,904	93,891,207	223,883,094
National Archives of Canada			
National Film Board			
National Library			
Parks Canada Agency			4,188,120
Status of Women—Office of the Co-ordinator			
	9,880,904	93,891,207	228,071,214
CITIZENSHIP AND IMMIGRATION			
Department	59,283,916		154,307,128
ENVIRONMENT			
Department	146,942	2,799,490	2,698,417
Canadian Environmental Assessment Agency	101,331		
	248,273	2,799,490	2,698,417
FINANCE			
Department			
Economic, Social and Financial Policies			
Program			
Federal-Provincial Transfers Program			24,264,016,119
Auditor General			24,264,016,119
			24,264,016,119

the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments between Programs or Departments	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$	\$
3,275,445	75,371,349	15,660,070			1,518,791,661 4,004,772
3,275,445	75,371,349	15,660,070			1,522,796,433
					183,127,407
700	374,304,097 1,764,779 329,837 36,059 364,605 8,225,000	538,324			702,498,326 1,764,779 329,837 36,059 4,552,725 8,250,000
700	385,024,377	538,324	25,000		717,431,726
1,108,525	151,833,332				366,532,901
8,758,936	153,326,953 353,621			57,153	167,787,891 454,952
8,758,936	153,680,574			57,153	168,242,843
749,652,598					749,652,598 24,264,016,119 25,013,668,717 376,958
749,652,598	376,958				
749,652,598	376,958				25,014,045,675

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
FISHERIES AND OCEANS	229,681,837	605,031	876,359
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	23,112,371		
Canadian International Development Agency			
	23,112,371		
GOVERNOR GENERAL	254,751		
HEALTH			
Department	526,266,241		(18,540)
Medical Research Council	287,330,144		
	813,596,385		(18,540)
HUMAN RESOURCES DEVELOPMENT			
Department			
Human Resources Investment and Insurance Program	564,485,703	435,966,111	752,748,582
Labour Program	5,725		
Income Security Program	23,414,439,072		
	23,978,930,500	435,966,111	752,748,582
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	458,000		
Indian and Inuit Affairs Program	31,560,845	217,795,731	347,407,662
Northern Affairs Program	8,406,713	676,251	54,571,273
	40,425,558	218,471,982	401,978,935
Canadian Polar Commission			
	40,425,558	218,471,982	401,978,935

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments between Programs or Departments	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$	\$
1,079,070	20,210,987			171,000	252,624,284
234,741,375	145,244,817			5,771,058	408,869,621
1,646,155,831				58,610,630	1,704,766,461
1,880,897,206	145,244,817			64,381,688	2,113,636,082
					254,751
37,968,450	300,222,726				864,438,877
	8,545,745			408,750	296,284,639
37,968,450	308,768,471			408,750	1,160,723,516
	167,020,780	46,715,734			1,966,936,910
	2,175,931				2,181,656
					23,414,439,072
	169,196,711	46,715,734			25,383,557,638
					458,000
	3,505,853,619	4,630,309			4,107,248,166
	13,474,153				77,128,390
	3,519,327,772	4,630,309			4,184,834,556
2,000	15,250				17,250
2,000	3,519,343,022	4,630,309			4,184,851,806

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
INDUSTRY			
Department	29,125,640	332,119,079	28,378,656
Atlantic Canada Opportunities Agency	8,999,608	87,208,125	78,661,846
Canadian Space Agency	108,200		
Economic Development Agency of Canada for the Regions of Quebec		127,255,043	
National Research Council of Canada		69,742,044	
Natural Sciences and Engineering Research Council	526,895,998		
Social Sciences and Humanities Research Council	114,996,000		
Statistics Canada			
Western Economic Diversification		80,376,559	19,004,129
	680,125,446	696,700,850	126,044,631
JUSTICE			
Department	4,989,300		285,319,791
Commissioner for Federal Judicial Affairs	49,688,054		
Supreme Court of Canada	1,176,521		
	55,853,875		285,319,791
NATIONAL DEFENCE	14,902,163	5,231,182	216,107,285
NATURAL RESOURCES			
Department	101,400	19,109,255	13,182,249
Atomic Energy Control Board			
	101,400	19,109,255	13,182,249
PARLIAMENT			
The Senate	187,461		
House of Commons			
	187,461		
PRIVY COUNCIL			
Department			
Canadian Centre for Management Development			
Chief Electoral Officer			
Millennium Bureau of Canada	17,750		
	17,750		

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments between Programs or Departments	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$	\$
6,008,495	1,121,808,174				1,517,440,044
	60,271,868	6,166,192		8,615,358	249,922,997
23,077,630	1,684,371			85,865	24,956,066
	80,577,547	15,563,169			223,395,759
9,444,856	60,929,354			839,656	140,955,910
					526,895,998
	560,800				114,996,000
	45,779,535			26,495,555	560,800
					171,655,778
38,530,981	1,371,611,649	21,729,361		36,036,434	2,970,779,352
345,730	32,321,795				322,976,616
					49,688,054
					1,176,521
345,730	32,321,795				373,841,191
138,877,185	15,004,447				390,122,262
1,233,947	46,033,758	62,512,000		5,589,919	147,762,528
	668,267				668,267
1,233,947	46,702,025	62,512,000		5,589,919	148,430,795
152,892					340,353
835,364					835,364
988,256					1,175,717
	4,027,581				4,027,581
	175,000				175,000
	274,427				274,427
	33,709,451				33,727,201
	38,186,459				38,204,209

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program		2,220,773	1,719,275
Canada Information Office		1,591,500	
		3,812,273	1,719,275
SOLICITOR GENERAL			
Department			161,650
Correctional Service	310,308		30,000
National Parole Board			
Royal Canadian Mounted Police	40,837,159		
	41,147,467		191,650
TRANSPORT			
Department	1,144,578	91,454,490	171,908,250
Canadian Transportation Agency			
	1,144,578	91,454,490	171,908,250
TREASURY BOARD			
Secretariat			
Central Administration of the Public Service Program			
Employer Contributions to Insurance Plans Program		183,902	
		183,902	
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	1,380,052,565		1,359,975
Total	27,432,771,926	2,452,626,604	27,243,902,739

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments between Programs or Departments	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$	\$
	12,000	399,237,742	(390,081,070)		13,108,720
	615,000			95,000	2,301,500
	627,000	399,237,742	(390,081,070)	95,000	15,410,220
	39,839,663	4,676,890			44,678,203
382,540	3,057,650			14,318	3,794,816
	36,000				36,000
1,900	299,580				41,138,639
384,440	43,232,893	4,676,890		14,318	89,647,658
192,019	39,465,533	29,081,116			333,245,986
	4,000				4,000
192,019	39,469,533	29,081,116			333,249,986
	36,339,454				36,339,454
					183,902
	36,339,454				36,523,356
6,989,451	13,640,295				1,402,042,286
2,870,284,939	6,566,186,148	584,781,546	(390,056,070)	106,754,262	66,867,252,094

SECTION 9

1999-2000

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

	<i>Page</i>
Public debt charges	9.2

PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
 - the servicing costs and costs of issuing new borrowings.
 - the amortization of premiums, discounts and commissions on unmatured debt; and,
- The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
J 2—1976/78-2001	9.5	987,387,000	112,763,695
J 7—1977-2002	8.75	213,000,000	18,155,774
J 13—1977-99 (matured October 15, 1999)	9		25,087,562
J 18—1978-2003	9.5	558,907,000	52,064,207
J 22—1978-2000	9.75	500,000,000	48,883,562
J 24—1979-2004	10.25	1,976,867,000	202,583,238
J 25—1979-2002	10	1,842,675,000	185,621,146
J 30—1979/87-2004	10.5	710,892,000	75,748,093
J 34—1979/80/83-2002	11.25	1,316,764,000	161,747,770
J 35—1980/83-2003	11.75	2,402,300,000	304,640,119
J 39—1980/81/82-2000 (matured March 15, 2000)	13.75		138,046,233
J 42—1980/81-2001	13	1,325,000,000	172,686,168
J 53—1980-99 (matured December 1, 1999)	13.5		36,170,300
J 66—1981-2001	15.75	425,000,000	67,120,890
J 70—1981-2000	15	175,000,000	26,321,918
J 79—1982-2002	15.5	350,000,000	54,250,000
H 6—1983/85-2005	12.25	1,080,355,000	145,223,874
H 9—1983/84-2005	12	1,312,925,000	188,078,752
H 18—1984/85-2006	12.5	975,000,000	122,112,334
H 22—1984-2004	13.5	541,000,000	62,179,307
H 26—1984-2006	14	985,000,000	141,395,610
H 30—1984-2007	13.75	325,000,000	44,687,500
H 36—1984-2007	13	700,000,000	91,098,789
H 41—1984-2008	12.75	750,000,000	98,036,194
H 52—1985-2008	11.75	644,753,000	75,515,527
H 58—1985-2009	11.5	400,000,000	46,507,454
H 63—1985/88-2009	10.75	1,077,311,000	124,568,940
H 68—1985/87-2009	11	672,831,000	82,206,453
H 74—1985/87/88/89-2008	10	3,257,854,000	326,677,963
H 79—1986-2010	9.75	300,000,000	30,064,768
H 81—1986/87/89/90-2010	9.5	2,474,254,000	263,707,830
H 85—1986-2010	8.75	251,543,000	25,498,601
H 87—1986/87/88-2011	9	1,792,314,000	167,695,609
H 98—1987-2011	8.5	679,140,000	60,701,182
A 23—1989/90/91-2014	10.25	3,150,000,000	322,875,000
A 27—1989-99 (matured December 1, 1999)	9.25		175,401,541
A 30—1990-2000	9.75	1,575,000,000	153,983,219
A 32—1990-2000	10.5	2,900,000,000	305,334,247
A 33—1990-2000	11.5	1,200,000,000	138,000,000
A 34—1990-2015	11.25	2,350,000,000	265,099,315
A 37—1990/91-2001	10.5	3,175,000,000	333,375,000
A 39—1990/91-2021	10.5	1,800,000,000	189,000,000
A 40—1991-2001	9.75	3,550,000,000	333,930,581
A 43—1991-2021	9.75	4,650,000,000	454,617,123
A 45—1991-2001	9.75	3,850,000,000	376,403,425
A 47—1991/92-2002	8.5	5,450,000,000	465,079,359
A 49—1991/92-2022	9.25	2,550,000,000	236,521,233

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	\$	\$
A 55—1992/93/94-2023	8	8,200,000,000	657,797,260
A 57—1992/93-2003	7.25	6,900,000,000	501,258,926
A 61—1993-2003	7.5	8,800,000,000	656,414,921
A 72—1994-2004	6.5	7,900,000,000	515,070,687
A 73—1994-99 (matured September 1, 1999)	7.75		273,316,288
A 75—1994/95-2004	9	7,700,000,000	694,898,630
A 76—1994/95-2025	9	8,900,000,000	803,194,521
A 77—1994/95-2000 (matured March 1, 2000)	8.5		495,636,586
A 79—1995-2005	8.75	8,000,000,000	697,277,953
A 81—1995-2000	7.5	7,600,000,000	570,000,000
L 25—1991/92/93/94/95-2021	4.25	5,903,256,377	247,688,648
L 26—1995/96/97-2026	4.25	5,665,005,918	237,691,322
L 27—1999-2031	4	1,711,132,831	38,271,003
M 1—1990-2019	10.186	8,436,324	2,086,156
VR 22—1995/96-2001	7.5	9,400,000,000	705,000,000
VU 50—1996-2006	7	9,100,000,000	638,420,500
VV 34—1996-99 (matured August 1, 1999)	6.5		124,158,904
VW 17—1996/97-2027	8	9,600,000,000	770,104,110
VX 99—1996-2001	7	10,600,000,000	713,366,398
WB 60—1996/97-2007	7.25	9,500,000,000	687,873,748
WC 44—1996/97-2000 (matured February 1, 2000)	5.5		254,431,507
WE 00—1997-2002	5.5	10,200,000,000	558,633,816
WF 74—1997-99 (matured September 15, 1999)	4.75		151,674,658
WH 31—1997-2008	6	9,200,000,000	552,105,516
WK 69—1997/98-2000 (matured March 15, 2000)	5		334,657,534
WL 43—1998-2029	5.75	8,200,000,000	404,020,205
WN 09—1998-2003	5.25	9,700,000,000	506,386,838
WP 56—1998-2000	5	7,000,000,000	350,958,904
WR 13—1998/99-2009	5.5	9,400,000,000	501,130,487
WT 78—1998/99-2001	4.5	7,000,000,000	309,390,411
WU 42—1999-2004	5	10,850,000,000	395,288,598
WW 08—1999-2001	5.25	7,000,000,000	245,671,233
WX 80—1999-2010	5.5	10,400,000,000	181,002,740
WY 63—1999/2000-2005	6	5,600,000,000	83,769,863
XA 78—1999-2002	5.75	7,200,000,000	77,695,890
		294,440,903,450	22,463,812,166
Less: Government's holdings		514,260,000	
		293,926,643,450	22,463,812,166
Payable in foreign currencies—			
1995-2000	6.5	2,174,100,000	118,697,395
1995-2005	6.375	2,174,100,000	185,056,607
1996-2001	6.5	1,449,400,000	79,131,596
1996-2006	6.75	1,449,400,000	116,753,983
1997-2002	6.125	1,449,400,000	92,905,316
1997-2007	6.625	462,358,600	18,405,798
1998-2003	5.625	2,898,800,000	135,336,565
1998-2008	4.875	2,832,800,000	131,818,250
1998-2008	5.25	3,623,500,000	153,969,574
1999-2004	6.375	2,898,800,000	32,059,876
		21,412,658,600	1,064,134,960
		315,339,302,050	23,527,947,126
Interest on Canada savings bonds—			
S 44—1989-2001	4.25-5.25	1,941,961,812	105,954,767
S 45—1990-2002	4.25-5.25	1,771,096,610	98,294,928
S 46—1991-2003	4.25-5.25	2,525,724,740	135,318,761
S 47—1992-2004	4.25-5.25	2,931,005,556	151,278,129
S 48—1993-2005	4.25-5.25	1,785,795,865	96,303,270
S 49—1994-2006	4.25-5.25	2,673,183,388	142,556,227
S 50—1995-2007	4-4.4	1,751,732,795	50,027,250
S 51—1996-2008	5-6	2,811,228,898	135,309,651
S 52—1997-2009	4-5	2,928,182,934	120,813,864
S 53—1997-2009	4-5	15,854,797	1,852,226

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	\$	\$
S 54—1998-2008	4-4.4	1,300,802,741	85,195,454
S 55—1998-2008	3.75-4.4	85,578,216	4,804,255
S 56—1999-2009	3.75-4.4	17,310,506	891,142
S 57—1999-2009	3.5-4.4	10,635,623	452,708
S 58—1999-2009	3.65-4.6	21,042,472	729,776
S 59—1999-2009	3.85	16,841,264	648,389
S 60—1999-2009	4.4	1,116,419,946	20,467,699
S 61—1999-2009	4.4	85,442,471	1,253,156
S 62—1999-2010	4.4	31,644,902	348,094
S 63—1999-2010	4.4	21,558,530	158,096
S 64—1999-2010	4.6	32,215,613	118,124
S 65—1999-2010	4.6	70,000	
P 1—1997-2007	5-6	82,430,066	4,942,168
P 2—1998-2008	4.25-4.75	23,475,683	1,197,435
P 3—1998-2008	4.5-4.75	1,645,491,673	125,591,066
P 4—1998-2008	4-4.25	136,195,055	8,040,370
P 5—1999-2009	4-4.25	28,214,701	1,595,182
P 6—1999-2009	4-4.25	24,662,258	1,397,582
P 7—1999-2009	4.25-4.5	79,444,541	4,233,677
P 8—1999-2009	4.5	91,541,370	4,119,362
P 9—1999-2009	5	582,080,064	12,126,668
P 10—1999-2009	5	160,553,787	2,675,897
P 11—1999-2010	5	48,350,250	604,378
P 12—1999-2010	5	39,030,158	325,251
P 13—1999-2010	5.25	81,928,187	341,368
P 14—1999-2010	5.25	188,600	
		26,898,916,072	1,319,966,370
Less: Government's holdings		409,906,171	
		26,489,009,901	1,319,966,370
Interest on bonds for Canada Pension Plan	various	3,426,508,000 ⁽¹⁾	400,153,242
Interest on promissory notes - TD Trust Company	various	125,748,979	20,024,477
Interest on Canada notes	various	1,052,856,000	41,077,604
Interest on Euro medium term notes	various	4,115,168,312	289,105,736
Total interest on unmatured debt		350,548,593,242	25,598,274,555
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1998-99 issues			1,731,107,978
Amortization of discounts on 1999-2000 issues		99,850,000,000	2,644,371,604
		99,850,000,000	4,375,479,582
Amortization of discounts and premiums on marketable bonds			465,235,071
Amortization of discounts on Canada bills—			
Amortization of discounts on 1998-99 issues			50,098,740
Amortization of discounts on 1999-2000 issues		6,007,777,494	290,209,833
		6,007,777,494	340,308,573
Amortization of commissions and remunerations on Canada savings bonds			38,240,374
Total amortization of premiums, discounts and commissions on unmatured debt		105,857,777,494	5,219,263,600
Servicing costs and costs of issuing new borrowings			119,021,814
Total public debt charges related to unmatured debt		456,406,370,736	30,936,559,969
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	86,494,731,024	7,403,896,171
Canadian Forces Superannuation Account	various	48,410,185,315	4,167,307,018
Royal Canadian Mounted Police Superannuation Account	various	10,712,336,493	912,699,998
Members of Parliament Retiring Allowances Account	various	303,149,382	29,409,145
Members of Parliament Retirement Compensation Arrangements Account	various	45,498,686	4,458,146
Retirement Compensation Arrangements Account	various	1,066,142,805	71,998,655

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	\$	\$
Supplementary Retirement Benefits Account	various	77,678,594	3,546,210
		147,109,722,299	12,593,315,343
Allowance for pension adjustments		18,764,000,000	
		128,345,722,299	12,593,315,343
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	6,217,506,584	266,275,242
Government Annuities Account	various	545,891,115	38,210,251
Confederation Bridge		785,613,204	
Pilot Training Program—MILIT-AIR Inc.		703,000,000	
Deposit accounts—			
General security deposit	various	415,147	
St. Lawrence Seaway Authority	various	8,000,000	667,350
Petro-Canada Limited—Cash reserve	various	3,243,288	202,821
Contractors' security deposits	various	9,466,658	431,842
Non-interest bearing accounts		133,488,947	
		154,614,040	1,302,013
Trust accounts—			
Halifax 1917 explosion pension account	various	93,228	2,753
Indian band funds	various	947,686,727	51,169,595
Indian estate accounts	various	9,278,725	509,589
Indian savings accounts	various	84,243,996	5,413,116
Sir William Stephenson Academy—			
Scholastic awards	various	32,648	1,400
Royal Canadian Mounted Police—Benefit trust fund	various	2,120,211	91,720
Inmates' trust fund	various	8,604,975	10,045
Administered trust accounts	various	3,886,916	180,102
Estates fund	various	2,508,671	316,209
Veterans administration and welfare trust fund	various	729,344	29,089
Non-interest bearing accounts		556,148	
		1,059,741,589	57,723,618
Insurance and death benefit accounts—			
Insurance company liquidation	various	88,147	
Regular forces death benefit account	various	185,193,953	16,452,859
Public Service death benefit account	various	1,707,010,592	147,342,497
Non-interest bearing accounts		20,795,107	
		1,913,087,799	163,795,356
Pension accounts—			
Annuities agents' pension account	various	18,084	606
Royal Canadian Mounted Police—			
Dependants' pension fund	various	30,380,815	2,471,858
		30,398,899	2,472,464
Other specified purpose accounts—			
Commodity Industry Development Fund—Province	various	1,320,091	119,445
Net Income Stabilization Account	various	1,546,170,060	59,118,473
Shared-cost agreements—Research—Agriculture	various	23,752,762	1,000,000
Mackenzie King trust account	various	284,202	13,927
Common school funds—Ontario and Quebec	5	2,677,771	133,889
Dyskinesia and torticollis research	various	84,606	61,250
Labour standards suspense account	various	1,334,143	7,654
Indian moneys suspense account	various	29,266,051	1,512,479
Natural Sciences and Engineering Research Council—			
Trust fund	various	1,385,662	59,695
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	272,387	11,336
Trust fund	various	250,510	10,190

PUBLIC DEBT CHARGES—Concluded

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	\$	\$
Federal Court special account	various	16,035,529	574,695
Non-interest bearing accounts		147,785,722	
		<i>1,770,619,496</i>	<i>62,623,033</i>
		141,526,195,025	13,185,717,320
Other accounts—			
Interest on currency swap transactions	floating	(3)	47,520,722
Special drawing rights allocations	various		56,440,552
			<i>103,961,274</i>
Total public debt charges related to pension and other accounts		141,526,195,025	13,289,678,594
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	19,682,889,112	1,067,726,172
Agricultural Commodities Stabilization Accounts (net)	various	7,682,680	83,839
National Battlefields Commission—Trust fund	various	380,766	14,143
Donations for Research	various	1,342,229	
Claudia de Hueck trust fund	various	383,565	10,894
Ship-Source Oil Pollution Fund	various	280,466,054	16,252,811
Non-interest bearing accounts		(791,208,300)	
		<i>19,181,936,107</i>	<i>1,084,087,859</i>
Consolidation adjustment (transactions shown with the revenues and expenditures of the Government)		(19,181,936,107)	
Total public debt charges related to consolidated specified purpose accounts			1,084,087,859
TOTAL PUBLIC DEBT CHARGES		597,932,565,761	45,310,326,422

(1) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(2) Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

(3) No amount of principal is shown since the closing balance of this liability account is reclassified to the Foreign Exchange Accounts.

SECTION 10

1999-2000

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

	<i>Page</i>
Payments of claims against the Crown	10.2
Ex gratia payments.....	10.15
Court awards	10.25

PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are

reported as one amount at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADA CUSTOMS AND REVENUE AGENCY	
Department		Accidental damage to motor vehicles—	
Accident involving a Crown vehicle—		Aessie M—Manitoba Public Insurance	2,025
Gargan G	\$ 1,000	Belec J—General Assurance	1,011
ING/Western Union Insurance Company for		Bosse R—AXA Insurance Company	1,328
Wilmhurst J	1,600	Courtney B	1,100
CIBC Insurance Co for Jankowski W	1,656	Griffiths E—Wawanesa Insurance	6,526
Dr Hawk for Streiling L	1,121	Hudec A—Insurance Commission of BC	3,287
Halifax Insurance Co for Jankowski W	1,981	Iven J—Manitoba Public Insurance	2,329
ING/Western Union Insurance Company		Mott T—The Dominion of Canada General	
for Yakey D	1,123	Insurance Company	2,474
Security National Insurance Company for		Reimbursement for damaged goods—	
Romaniszyn E	2,716	Lantoro B	3,249
The Wawanesa Mutuel Insurance Company		Taylor P	2,272
for Armstrong K	1,115	Vena P	33,000
	12,312	Reimbursement for the theft of goods—	
Claim for breach of duty—		Budy D	9,784
Name withheld ⁽¹⁾	600,000	Sabe B	3,310
Crop damage—		Settlement of claims protected by a privacy	
Brehm Farms Ltd	\$ 6,741	clause—	
Ward C B	5,563	23 settlements	126,972
	12,304	Settlement of a defamation suit—	
Employment-related settlement—		Borenstein S	35,000
Name withheld ⁽¹⁾	8,000	Settlement of a Canadian International Trade	
Mediated settlement for grievance—		Tribunal determination—	
Fortin M	2,000	Corel Corporation	9,891,820
Out-of-court settlement reached for severance		Settlement of loss of benefits suit—	
pay claim—		122 former employees of Abitibi-Consolidated Inc	
Williams, Mc Enery & Davis in trust		and Corner Brook Pulp and Paper Ltd	1,342,000
for name withheld ⁽¹⁾	\$ 71,182	Claims under \$1,000 (77)	14,302
Biljan A	23,852		11,481,789
	95,034		
Settlement of commuting assistance—			
Name withheld ⁽¹⁾	1,219		
Settlement on damaged livestock—			
Scott C	2,000		
Settlements paid as a result of			
improperly identified potato			
samples—			
Docherty A	\$ 7,000		
Hendricksen J	55,000		
MacEwen D	10,000		
PEI Produce Company Limited	8,000		
Younker B	2,000		
	82,000		
Termination agreements—			
Names withheld ⁽¹⁾	40,937		
Claims under \$1,000 (18)	6,376		
	862,182		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Damage to personal property—		ENVIRONMENT	
Bouchard Y	3,557	Department	
Club nautique de Havre St-Pierre	6,000	Accident involving a Crown vehicle—	
Banford Cory	6,482	Canadian Direct Insurance for Merizzi N.	6,549
JA Clifford Kemp Prof Corp in trust	10,468	Crawford Adjusters Canada for Campbell C	
CGU Insurance Company of Canada	1,079	and Campbell E	7,000
Valens, Fotty & Torok	152,000	Crawford Adjusters Canada for Hirvonen E	10,000
Motor vehicle accidents—		Insurance Corporation of British Columbia for	
Helm—In trust Allan Francis Pringle Shaeffer & Dvorik ..	13,000	Campbell C	5,755
Missisquoi Insurance	5,161	Insurance Corporation of British Columbia .. \$	834
Shumka Craig & Moor	4,091	Sherlock K	210
Polack, Meindersma Smith & Liddell	3,533		1,044
Westcan Bulk Transport	3,116	Manitoba Public Insurance	1,083
Manitoba Public Insurance	1,715	Mark A Radke Professional Corporation in trust	
Bernice Marrs	1,113	for McCracken P.	28,955
Accident involving Crown vehicle—		Mark A Radke Professional Corporation in trust	
Lambo W.	1,836	for Roske J	27,581
Belanger R and Royal & Sun Alliance	2,787	McNeney and McNeney in trust for Eryvine K	125,000
Rose S and Allen St Auto Body	2,381	Accident involving personal injury from fall	
Milec Peter	1,904	from tower—	
Helm—In trust Allan Francis Pringle Shaeffer & Dvorik ..	13,000	Jeffrey and Calder in trust for Demore K.	20,000
Westcan Bulk Transport	3,116	Compensation for damages suffered by an employee—	
Construction contract dispute		Name withheld ⁽¹⁾	7,500
claim—		Out-of-court settlement with Interra Ltd for contract	
McInnes, Cooper & Robertson in trust Tri-Gil		cancellation—	
Construction	27,500	Peacock, Linder & Halt in trust	2,450,000
Claim for personal injuries—		Claims under \$1,000 (2)	862
Cloutier S.	3,500		2,691,329
Morrissey E.	3,780		
Settlement of dispute over title to land—Rideau		Canadian Environmental Assessment Agency	
Canal—		Claim under \$1,000 (1)	903
Moxon, Dr Richard	125,000		2,692,232
Discrimination grievance—			
Kochems M.	15,000	FISHERIES AND OCEANS	
Damages paid for unsuccessful employee		Department	
takeovers—		Accidents involving a Crown vehicle—	
Proven, Riding Mtn Holidays Inc	14,329	Insurance Corporation of Newfoundland for	
Schuler D.	12,703	Paul & Karen Penny	3,516
Claims under \$ 1,000 (25)	14,137	Unifund Insurance for Shirley White	1,113
	480,288	ASL Holdings Ltd.	2,538
	524,935	CGU/Cabot Insurance Company Ltd. for Blair Snow	3,590
		The Insurance company of PEI for	
CITIZENSHIP AND IMMIGRATION		Wayne Trainor	\$ 3,982
Department		Wayne Trainor	706
Out-of-court settlement as a result of			4,688
damages for injuries to the client. Cost		JJ Barrington Limited and Robert Jackson	1,234
is to cover pain and suffering, special		Royal Insurance	3,691
damages, pre-judgement interest, cost		O'Regan's Collision Centre and Debbie Tibbo	2,999
of future care and settlement tariff under		Martin R	1,642
rule of court—		Robichaud, Godin, Williamson in trust for	
Name withheld ⁽¹⁾	45,000	Rousel/Tang	45,000
Claim under \$ 1,000 (1)	20	Maurice Richard Body Shop and Therese Lavoie	1,423
	45,020	Pierre Turbide & Doucette Auto Body	\$ 3,158
		Robichaud J	2,978
Immigration and Refugee Board			6,136
of Canada		Blais B	1,566
Settlement of claim resulting from termination of		C Ronald Kennedy & CGU Insurance	1,092
employment—		Dr Paul Sonier	\$ 40
Name withheld ⁽¹⁾	4,800	Zurich Canada	9,185
	49,820		9,225

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation resulting from mediation—		HUMAN RESOURCES DEVELOPMENT	
MacDonald I	7,000	Department	
Moszynski P	32,000	CORPORATE SERVICES PROGRAM	
Danno Schut—Human Rights Commission		Breach of contract—	
Ruling	105,000	Hotel Newfoundland	2,500
Damage to personal property during an ice		Resignation settlement—	
breaking and towing operation—		Polchies D	96,906
Richard and Melvin Roberts	4,825	Severance pay settlement—	
Damage to property—		Sri Skandharajah C	31,511
Imperial Oil Ltd.	4,045	Claims under \$1,000 (7)	2,729
Damage to pier—			133,646
Imperial Oil Ltd.	15,351		
Damage to fishing nets—		HUMAN RESOURCES INVESTMENT AND	
Crouse Enterprises	18,494	INSURANCE PROGRAM	
Patterson, Palmer, Hunt for Rick & Jabez Wells	3,138	Accidents involving a Crown vehicle—	
Damage to mussel culture site—		Brushett's Auto	1,791
Delpha Belanger in trust & Mariculture		Caissie L	1,404
Site Gaspé Bay	310,000	Knowlton C	1,514
Loss of property—		Oneil Motors	3,232
O'Brien, Furey, Smith for Professional Diving		Provincial Treasurer	2,355
Contractors Ltd.	47,500	Breach of contract—	
D'Entremont, Jason and Hood & Associate	11,488	Applebaum S	8,000
Hood's & Associates for Stacey Merrit	2,000	Reimbursement for a stolen car destroyed by fire—	
Vernon, Malone and Hood & Associate	17,675	Chrysler Canada Credit	15,876
Out-of-court settlement—Loss of wages—		Out-of-court settlement for psychological and	
Joann Downey	\$ 17,525	professional damages—	
Human Resources Development		Coderre M.	15,000
Canada	227	Settlement for complaint to the official	
Canada Customs and Revenue		language commissioner—	
Agency	2,724	Dupuis A.	4,000
	20,476	Salary lost due to information error on maternity	
Out-of-court settlement—Ashby/Casselman		leave—	
Contingent liability—		Fontaine L	2,166
Kelly, Howard, Santini in trust	695,000	Legal fees for harassment claim—	
Physical injury—		Hamilton L	1,400
McInnes, Cooper and Robertson & Paul Sentner	240,000	Charter cancellation fee—	
Claims under \$1,000 (24)	10,556	Sear Services Limited	1,485
	1,634,001	Accident involving motorcycle—	
		Spurrell T	3,678
		Out-of-court settlement for a dismissal—	
		Tremblay R	69,765
FOREIGN AFFAIRS AND INTERNATIONAL		Authority—Assistant Deputy Minister	
TRADE		Damage claim—	
Department		Details not to be disclosed as per agreement ⁽¹⁾	60,000
Settlement for flood damage at the		Crown Liability and Proceedings Act between Canada	
Chancery—		Customs and Revenue Agency (CCRA), Human	
Federal Insurance Company	11,560	Resources Development Canada (HRDC), Abitibi-	
Arbitration expenses SD Myers Inc v Canada—		consolidated and Corner Brook Pulp & Paper, and	
Grief D A	201,125	Communications, Energy and Paperworks' Union—	
Settlement of contract/agreement—		\$22, 000 x 122 employees	\$ 2,684,000
Boudreault M	26,000	Refund from CCRA	1,342,000
Claims under \$1,000 (135)	9,919		1,530
	248,604		1,535,196
		LABOUR PROGRAM	
HEALTH		Claim under \$1,000 (1)	72
Department			
Claims under \$1,000 (3)	1,028		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
INCOME SECURITY PROGRAM			
Machine disposed of by Crown Assets in error—		was not met. Up to \$50,000 was approved at the	
Xerox Canada	2,995	HQ level by an A.D.M. for out of court settlement—	
Claim under \$1,000 (1)	500	William Henderson in trust for Gail Cowie et al.	50,000
	3,495	Settlement out-of-court re: an action Mr Bressette	
		had brought against the Crown (DIAND) re a	
	1,672,409	leasing issue—	
		Mr Thomas Bressette	3,000
		Hydro Quebec/ Marchand Lemieux in trust	
		The name of the band is confidential ⁽¹⁾	120,000
		Out-of-court settlement regarding Ta'an seeking	
		financial compensation on their amalgamation	
		in 1956 and separation in 1998 from the Kwanlin	
		Dun Indian Band—	
		Ta'an Kwach'an Council Whitehorse, Yukon Territory	2,500,000
		Reimbursement of expert fees and solicitors' fees	
		incurred to have name entered on Saddle Lake	
		Band List—	
		McBean Becker in trust for Steinhauer Anderson K.	7,000
			5,814,859
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
INDIAN AND INUIT AFFAIRS PROGRAM			
Indemnification for costs incurred by a public servant		NORTHERN AFFAIRS PROGRAM	
in defending criminal charges arising out of the		Five-year delay for the passage of the <i>Mackenzie</i>	
exercise of his duties as a Minister of the Crown		<i>Valley Resource Management Act</i> —	
and costs associated with his judicial review		Gwich'in Tribal Council	257,806
application in the Federal Court—		Reimbursement of legal costs re: Yukon Outfitters	
BDO Dunwoody Limited in trust for John Munro	900,000	Association and Blackstone Safaris Inc—	
Compensation for costs incurred as a result of		Russel and Dumoulin in trust	19,532
wrongful enfranchisement and exclusion from			277,338
reserve—			6,092,197
Woloshyn & Company in trust for FWJ Gordon	45,000		
Reimbursement of legal fees and disbursements		INDUSTRY	
as a result of a contract dispute—		Department	
Raven, Allen, Cameron & Ballantyne in trust for		Accident involving a Crown vehicle—	
D Vader	35,000	McCaffery Goss Mudry	1,327
Compensation for non-payment of treaty annuities		Peace Hills General Insurance Co.	16,000
as a result of the Registrar's decision—		Damage to personal property during an inspection—	
Bennet Jones in trust for Merle Davis Goodeye	100,000	Chevron Canada Limited	1,425
Compensation for legal costs incurred in regards		Claims under \$1,000 (3)	2,168
to an application for declaration that 50 (2) of the			20,920
<i>Indian Act</i> was unconstitutional—			
Woodward and Company in trust for Songhees		National Research Council of Canada	
Indian Band	4,000	Accident involving a Crown vehicle—	
Payment of legal costs in dispute over annual		Insurance Corporation of British Columbia	2,740
treaty annuity payments to reinstated members—			
Royal, McCrum, Duckett & Glancy in trust for		Western Economic Diversification	
Cold Lake First Nation	15,000	Damages and costs for a declaration of breach of	
Settlement of claims—		trust and/or fiduciary obligations—Out-of-court	
John A Tamming in trust		settlement—	
40 names withheld ⁽¹⁾	13,950	Loretta B Loibersbek	25,000
Kanuka Thuringer in trust			48,660
Name withheld ⁽¹⁾	35,000		
Harper Grey Easton in trust		JUSTICE	
14 names withheld ⁽¹⁾	1,875,987	Department	
Scurfield Tapper Cuddy in trust		Out-of-court settlement—	
Name withheld ⁽¹⁾	6,420	Brian Grys in trust re: Andrew Doe	109,813
Missed Rent Review Settlement—		Settlement of employment related claims—	
Revenue Account held in trust within Consolidated		2 names withheld ⁽¹⁾	10,246
Revenue Fund for Little Shuswap Lake Indian		Claims under \$1,000 (3)	291
Band	34,096		120,350
Grant, Kovacs, Norell in trust for Little Shuswap			
Lake Indian Band	1,700		
Correction of minor's payment to wrong			
party—			
Walkus M.M.	3,706		
Babineau N.	65,000		
Cowie et al brought an action against the Crown			
(DIAND) re: the loss of a (estate) house (burned			
down)—Claimed that the Crown fiduciary			

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATIONAL DEFENCE			
Settlement of a claim as a result of an accident involving a department vehicle—		Manitoba Public Insurance	4,646
Ace Auto Leasing Ltd.	10,525	Manitoba Public Insurance re: Lundrigan J.	3,263
Allianz Canada re: Groarke C.	2,264	Manitoba Public Insurance re: Nagamor I.	4,406
Allianz Canada re: Rawluk S L.	1,630	Manitoba Public Insurance re: Pettapiece R K.	1,145
Athey, Gregory & Dickson Barristers & Solicitors		Manitoba Public Insurance re: Shenderevich A M.	27,475
in trust for Ross S.	2,000	Manitoba Public Insurance re: Thomas P.	1,514
Banting D.	1,232	Manitoba Public Insurance re: Wiebe P.	1,427
Belleville Truck Centre Rental.	1,071	McDonald C.	2,661
Bennett H.	1,109	Miller J.	1,226
Blanchett A.	11,425	Miller Thompson in trust for Gazloff D.	33,500
Boucher P.	2,140	Murdock Group Insurance.	30,718
Bowen L.	8,838	National Car & Truck Rental.	1,602
Brown Motors (Barrie) Ltd.	3,777	National Tilden.	1,408
Budget Car & Truck Rentals of Canada.	6,895	Naumann S.	2,724
Budget Car & Truck Rentals re: Bachus W.	2,704	Ontario Hydro Services Company.	1,552
Budget Car & Truck Rentals of Canada re: Deatcher W S.	4,764	Ozimy E M.	1,126
Budget Sports Rentals (1991) Ltd.	3,519	Pinsonneault J.	23,333
Cantin P.	2,000	1831 Quebec Inc.	1,596
Casualty Lift Insurance re: MacDonald M.	3,012	Radford B.	3,397
CGU Insurance Company re: S&G Transport.	10,451	Ralph W Ripley Barristers & Solicitors in trust for R Salsman	50,000
Champion W.	2,581	R&D Truculer Rentals Ltd.	2,382
Chapman Auto Ltd re: Sooley D.	2,850	Rentway Inc.	1,982
C M Smith Ltd.	1,317	Royal & Sun Alliance Insurance re: Buckley B.	1,139
Christiansen F.	1,595	Saskatchewan Government Insurance.	1,940
College Car Wash.	1,000	Savage F.	35,000
Courtesy Chrysler Ltd re: Parkinson S.	2,369	Security National Insurance Company re: Anderson J.	1,470
Dechamplain D.	104,000	Skelton L.	13,010
Delmar Livestock.	2,113	Sorensen Pontiac Buick.	5,393
Department of Transportation.	1,009	Stags W.	2,298
Discount Car & Truck Rental.	28,048	St Ongs Recreation.	1,052
Discount Car & Truck Rentals re: MacDonald K S.	9,744	Super Carstar Collision.	1,865
Discount Car & Truck Rentals re: Pyefinch J W.	7,443	Tanaya Opoku-Otoo.	5,431
Discount Car & Truck Rentals re: Simmons R A J.	15,307	Ted's Auto Body (1978) Ltd.	1,175
Dollar Rent A Car.	2,820	The Personal Insurance Company of Canada	
Downy Ford Sales Ltd.	2,981	re: Spence J.	1,726
Dupuis J.	2,407	Thrifty Car rental re: Evershed P.	19,700
Elm City Leasing.	1,360	Underwriters Adjustment Bureau.	1,305
Enterprise Rent-a-car.	16,134	Wambolt C.	1,883
Enterprise Rental re: Croft E.	1,802	Wawnessa Mutual Insurance Co re: W&S Boklaschuk.	4,908
Fairview Carstar Collision.	1,521	Yuile D.	2,940
Fortier J J.	1,299	Out-of-court settlement for injuries sustained in an accident—	
1 st Guaranty Collision & Frame.	3,579	Boyne Clarke in trust for Marsden C.	35,000
Goldberg Thompson Barristers & Solicitors		Scurfield Tapper Cuddy Barristers & Solicitors	
in trust for Scott M.	16,000	in trust re: Clowes B.	55,000
Halifax Insurance Company re: Lefebvre P.	1,013	Wagner & Associates Barristers Solicitors & Notaries	
Ham M.	1,601	in trust re: Giles C G.	60,000
Harris Middleton Rentals.	3,366	Settlement of claim as a result of personal injuries—	
Hertz/Dallas Investment Inc.	5,457	Bertrand G.	22,500
Hertz Truck & Car Rentals.	2,571	Baxter Structures Inc in trust re: Bjerring P A.	64,323
Hopkinson A.	11,492	Illson R.	1,698
Hugh R McLeod Barristers & Solicitors		Budget Rent A Car re: Illson R.	397
in trust for MacIsaac B.	45,000	Burchell MacDougall Barristers & Solicitors in trust for Kline W.	40,000
Illson R.	2,095	Ches Crosbie Barristers in trust for Manning K.	30,000
Insurance Company of BC re: Lachance J.	3,418	Cunningham, Swan, Carty, Little & Bonham in trust for Juneau P.	74,360
Koven W.	1,347	Kimball Brogan in trust for Elliot H F.	18,000
Lions Gate Trailer Rentals.	1,048		
Lloyd D J.	2,906		
Marborough Auto Source.	2,695		
Martino Brothers Ltd.	1,277		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Lacroix Forest Del Frate in trust for Martineau N	30,572	The Personal Insurance Company of Canada	
Laxton, Glass & Swartz Barristers & Solicitors		re: Hatch B	2,126
in trust for Innis A	1,097	The Personal Insurance Company of Canada	
Lobay HG	22,170	re: Taylor D	1,500
McLean J	3,479	The Township of Bromley	7,860
Moffat W	39,000	Zurich Insurance Company re: Martineau N	43,073
R A Murtha & Associates Barristers & Solicitors		Damage due to flooding—	
in trust for Oickle N	10,000	Moroz D	1,916
Ronadi W Burton Barrister & Solicitors in trust		Morrison J L	2,063
for Broyden W	1,125	Settlement of as a result of overflight by	
White Ottenheimer & Baker Barristers & Solicitors		Canadian Forces Aircraft—	
in trust for Lavers C M	8,500	Cinq-Mars R	7,422
Settlement of claims for loss and/or damage		Cote A	5,401
to personal effects—		Franchuk M	2,077
Christensen S D	1,021	Goulet S	24,825
Dorward D E	1,000	Miscellaneous Disbursements—	
Gemme P	1,472	AON Consulting	5,174
Harley R	2,948	AON Reed Stenhouse Inc	5,207
Kauker E U	1,394	Atlantic Funeral Home	1,660
Publicover R	1,000	Beament Green Barristers & Solicitors in trust	
Weaver R D	1,328	for Behnke Logging & Trucking	375,000
Webb J E	1,181	Borden Elliot Scott & Aylen Barristers & Solicitors	
Damage to personal property—		in trust for Anstie W	325,000
Arnold B T	1,003	Bourassa S L	1,100
Battlefield Equipment Rentals	21,658	Boyne Clarke in trust for Hamelin N	25,000
Birch Hill Construction Ltd	1,322	Columbia West Holdings	65,000
Borden R A	1,850	Cook W R	\$ 950
CATP Museum	1,908	Cook W R re: loss wages	50,822
Colombe J	3,500	Canada Customs and Revenue Agency	27,475
Cook B	2,760		79,247
Dawe P	2,541	Cooper G	1,218
Decker J	1,509	Cunningham J	\$ 2,500
Dennys M	1,908	Cunningham J re: loss wages	53,240
Discount Car & Truck Rental	2,957	Canada Customs and Revenue Agency	28,694
Downey Ford Sales Limited	2,693		84,434
Hertz Car & Truck Rentals	1,721	Dartmouth Investments Ltd	72,868
Kissman P A	2,069	Dillon P	\$ 9,027
Levy J	2,019	Canada Customs and Revenue Agency	
McBurney D	3,427	re: Dillon P	4,083
McFaul B	1,216		13,110
McRury P	1,000	Diotte A	\$ 157,514
Meaford J B	2,937	Canada Customs and Revenue Agency	
Mitchell G	1,577	re: Diotte A	35,369
Mount-Batten Properties Ltd	1,385		192,883
Pate J	4,153	Fobert D	1,850
Powell Equipment	35,260	GILON Bergun Industries & Fishing Corp	43,886
QE II Health Science Centre	1,405	Goldberg Thompson Barristers & Solicitors in trust	
Region of Ottawa-Carleton	1,822	for McGrath C T	12,500
Rentway Truck Fleet Management	1,172	G W Fence Ltd	1,604
Rowandale Baptist Church	1,661	Izquierdo V	40,000
Rossell H	5,217	Jacques J R M D	15,000
Schnare A	8,650	Harney S R	4,000
Sherbeth K	3,244	Kelsey P	1,475
Somers L	1,407	Johannson R C	8,860
Stanley Airport	2,580	Laitres J S Y	1,859
Telus	2,098	Lauzer C	\$ 3,826
The Co-operators Insurance Co Canada	1,903	Canada Customs and Revenue Agency	
The Personal Insurance Company of Canada		re: Lauzer C	425
re: Brake B	13,976		4,251
The Personal Insurance Company of Canada		Lemer & Associates Barristers & Solicitors	
re: Grundy G	2,523	in trust for Anagoustou J	175,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Lescelleurs M S H	\$ 6,625	NATURAL RESOURCES	
Canada Customs and Revenue Agency		Department	
re: Lescelleurs M S H	5,375	Early termination penalty to cancel satellite network services—	
		Telesat Canada	12,640
Lewis & Associates barristers & Solicitors re: Lee R J	30,000	Out-of-court settlement—	
Lordly D	116,000	Hajto E	22,500
Marin J V G	1,944	Out-of-court settlement—	
McPherson Leslie & Tyermanb in trust		Name withheld ⁽¹⁾	200,000
for Whiteman D	50,000	Accidents involving a Crown vehicle—	
McPherson O'Brien Barristers & Solicitors		Bernard N	2,415
in trust for Gray W	20,000	Claim under \$1,000 (1)	952
Mes Gagne Letarte in trust for Parent M	25,664		238,507
M Martha Coady Barristor & Solicitor in trust			
for Brule A	110,000	Atomic Energy Control Board	
Mykle K	2,112	Claims under \$1,000 (2)	194
Newborn-Cook C	1,328		238,701
O'Connor R	6,000		
OHSC Quebec	90,157	PARLIAMENT	
Parent R	11,687	House of Commons	
Patriarcki M	5,000	Claims under \$1,000 (3)	553
Patterson Palmer Hunt Murphy in trust			
for Goldie D M	21,500	PRIVY COUNCIL	
Pelletier R	7,160	Chief Electoral Officer	
Perley-Robertson, Hill & McDougal in trust		Accident involving injury in the course of work in the	
for Cook J	8,000	Office of the Returning Officer for Mount Royal	
Pollock & Company Barristers & Solicitors in trust		during a by-election in November 1999—	
for Genaille T	45,000	Rubinstein D	6,874
Reid W	50,000	Claim under \$1,000 (1)	63
RM of Rosedale No 283	1,650		6,937
Sheppard B	18,689	PUBLIC WORKS AND GOVERNMENT SERVICES	
Shields & Hunt in trust for Aldridge D & Purdy W	168,503	Department	
Stokoe M W in trust for Collins R P	19,855	GOVERNMENT SERVICES PROGRAM	
The Sovereign General Insurance Company		Settlement of claim—	
re: Logan Ironworks	18,027	Matheson Construction	23,531
Thompson, Dorfman Sweatman Barristers & Solicitors		Mitchell B	138,500
in trust for Genaille T—Children	128,000	Payment of costs associated with claims in the	
Tulk A	49,132	Professional Liability Fund—	
Waugh M	5,000	Alva Construction Claim—Error	
Williams M G	2,568	in quantity	\$ 23,050
Claims pursuant to the <i>Canadian Human Rights Act</i> —		Boyne Clarke Barristers for Discovery	3,752
Barnet B	12,512	Boyne Clarke Barristers—Legal services	14,047
Bernard F	66,376	B & P Enterprises Ltd—Contractor delayed	7,500
Lodge H	3,000	Chalker, Green & Row—Legal services	162
Loyie D	18,202	Hilchey B—Legal services	66
Merrick M	2,500	Learnmonth, Dunne & Clark damage	
Moulton C	3,000	claim	16,167
Preston C	22,893	McInnis Cooper—Legal Services	5,801
Tremblay A	55,019	O'Brien, Furey, Smith, Dredging—Legal services	625
Reimbursement of Canada's share with		Settlement with Patterson, Palmer, Hunt,	
respect to damage claims paid through		Murphy—Repairs to crib	1,079,312
the British Claims Agency, on behalf of		Wentzell and Associates—Legal services	12,342
Canada, under the terms of Article VIII			
of the NATO Status of Forces Agreement			
signed April 4, 1949—			
Government of Germany			
claims	\$ 797,448		
Government of Belgium			
claims	32,000		
	829,448		
Claims under \$1,000 (657)	334,580		
	5,405,790		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
White, Ottenheimer & Baker—Legal services.....	3,206	1,166,030	
Indemnification due to a termination of a lease—			
Carrefour 30 SENC.....	20,051		
Claim due to translation error on call for offers—			
Douglas, Barlett Associés.....	16,408		
Claim for work accident. Indemnification for trouble and disadvantages—			
Bergeron G.....	8,350		
Claim from a contractor due to a breach of contract by PWGSC—			
Guy Pettigrew in trust.....	8,754		
Interest to pay in accordance with section 5.03 of appendix C of contribution agreement (loss of revenues in interests on investment)—			
Mallette, Maheu.....	531,740		
Claim due to a fall in the exterior stairs of the building located at the 100 rue Lafontaine in Chicoutimi—			
Masson et Associés.....	1,750		
Claim due to a fall at the exit of the Taxation Data Centre as a result of ice slabs—			
Simard, Simard, Thibeault Avocats.....	11,500		
Roof with deficiencies (improvement)—			
Roome, Léger & Associés Ltée.....	1,120		
Indemnification/ Penalty for early termination of a lease—			
5100 Sherbrooke Commercial in trust.....	133,000		
Settlement for damages to a concrete duct and cabling—			
Shibley Righton in trust.....	1,500		
Professional fees rendered to contract dispute—			
Perley-Robertson, Panet, Hill & McDougall.....	29,246		
Settlement of contract dispute—			
Farley Electric Ltd.....	50,000		
Settlement of contract dispute—			
Houser, Henry & Syron in trust Montgomery Kone Elevators Co Ltd.....	407,500		
Professional fees rendered to contract dispute—			
Padam Management Ltd.....	7,478		
Settlement of vehicle damage—			
Chouinard D.....	1,434		
Settlement of vehicle damage—			
Grenier J-L.....	2,131		
Professional fees rendered to contract dispute—			
Roy Lumby Inc.....	42,872		
Professional fees rendered to contract dispute—			
Coughlan Inc.....	18,735		
Professional fees rendered to assess liability—Gymnasium floor deficiency at RCMP HQ change room & shower Ottawa—			
Cansult Hanscomb Projects Inc.....	11,800		
Settlement of contract dispute—			
Doucet, Mcbride in trust.....	102,608		
		Claims for repair to RCMP Riding Arena Ottawa—	
		We'll Roof You.....	\$ 1,650
		Burchell Lighting Protection Limited.....	7,283
		JD Paterson.....	9,848
		Kelly, Howard, Santini in trust.....	3,200
			21,981
		Claims for repair CPIC Building waterproofing lower level roof Ottawa—	
		L Nicolini Construction.....	20,981
		Breach of contracts—	
		Ellis-Don Construction Ltd.....	\$ 1,550,000
		Frasken Campbell Godre Marshall	
		Macklin Monaghan.....	430,000
		Stevenson & Associates Barnisters	
		Trevor Nicholas Construction Ltd.....	117,000
			2,097,000
		Damage to tenants' personal property due to mold—	
		Gary & Pam Crosby.....	4,594
		Personal injury caused by accident—	
		GJ Abols in trust c/o Mark H Fonesca	
		Dutton, Brock, MacIntyre & Collier.....	\$ 5,000
		Steve I Kovacs.....	2,650
			7,650
		CITT cost award order, compensation that it lost ability to profit therefrom, for lost opportunity—	
		Spacesaver Corporation.....	6,352
		Adjustment & settlement of all claims for injury, loss or damage—	
		Duboff, Edwards, Haight & Schachter in trust	
		Re: Michaud, Linda Darlene vs Canada Post Corporation.....	12,000
		Breach of contract—	
		Fraser Milner in trust.....	25,000
		Project liability funding approval to Environment Sciences Lab, North Vancouver to cover the cost of minor repairs and preparation of contractual documents by the payee—	
		Advanced Glazing Systems Ltd.....	\$ 1,184
		Amex Bank of Canada.....	51
		Benefit Floors Ltd.....	1,380
		D B Davis.....	51
		Key Glass & Aluminium Ltd.....	986
		Mobility Canada.....	322
		National Bank of Canada.....	105
		Public Works and Government	
		Services Canada.....	5,844
		Scott Charles.....	7
		Uma Engineering Ltd.....	5,488
		Yellow Cab Company Ltd.....	20
			15,438
		Project liability funding for reimbursement of expenses to Cantax Engineering & Construction as a result of overlay of the north end (400 meters) of runway at the Penticton Airport Rehabilitation of Runway 16-34—	
		Cantex Engineering.....	138,261
		Out-of-court settlement of litigation by Air Spray (1967) Ltd—	
		Bryan & Company.....	550,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of complaint to the Canadian International Trade Tribunal for costs and compensation—		Compensation for litigation costs—	
IBM Canada Ltd.	550,000	Abbey Davies Greaves Hunter Davidson for Hood E.	1,200
Settlement for motor vehicle accident costs of PWGSC employee—		Campbell Renaud in trust for Libonati D.	75,000
Insurance Corporation of British Columbia	2,556	Forbes Roth & Basque for Dr Ross	2,500
Out-of-court settlement of litigation by Biorex for principal, interests and costs—		Inet Consultant Inc.	12,608
Lavery, de Billy in trust	500,000	Jackson M.	3,850
Settlement of interest payments resulting from an outstanding residual pension amount payable to the estate of Floyd E McAusland (former member of the RCMP)—		Mackay and McLean Barristers and Solicitors in trust for Fayant J.	32,500
McAusland, Bryan Edward	\$ 11,654	Melody D Loubert in trust for Vingoe K S.	3,000
McAusland, Gregory Blair	11,654	Ordre des psychologues du Québec	7,619
McAusland, Maureen Lynn	11,654	Phillips Paul in trust for Chand J R.	2,337
McAusland, Patricia D	11,654	Shewfelt J R.	3,053
Out-of-court settlement of the Canadian Forces Supply System Upgrade litigation (TB 827491)—		Compensation for lost items—	
McCarthy Tétrault in trust for Andersen Consulting	20,000,000	Chaif J.	1,500
Out-of-court settlement of litigation related to costs for the interpretation of the procurement strategy for Aboriginal Business and the Set-Aside Program—		Corbeil Y.	1,016
McCarthy Tétrault in trust for Night Hawk Technologies Inc.	200,000	Fortune S.	6,517
Out-of-court settlement of litigation of Stanley Becket vs Government of Yukon et al—		Linden B.	1,016
Veale, Kilpatrick, Austring, Fairman in trust	7,500	Masters S.	4,200
Claims under \$1,000 (38)	12,423	Nguyen D T.	3,420
	26,954,390	Varcoe V.	2,644
		Varga T.	1,000
		Compensation for unlawful confinement—	
		Richard P.	10,000
		Compensation for work related issues—	
		Dubois P.	1,500
		Jutras S.	1,200
		Morin N.	1,750
		Ouellet P.	2,155
		Poirier J.	10,000
		Tremblay R.	4,700
		Compensation for wrongful transfer—	
		Anthony Zipp in trust for Midan G.	10,000
		Compensation for wrongful death—	
		Henderson Campbell in trust for Gambler R D and J V.	36,000
		Settlement of motor vehicle accidents—	
		Action J.	1,788
		Clarke R.	1,761
		Goldthorp W.	1,000
		MacCullum's Produce	4,122
		MacDonald C.	1,659
		Personal Insurance Co of Canada for Aschenbrenner J.	2,292
		Saskatchewan Government Insurance for Quin Tec Enterprise Ltd.	4,510
		Saskatchewan Government Insurance for Salahub S.	1,132
		Saskatchewan Government Insurance for Wasyliv N.	1,052
		Singh M.	1,174
		Waterloo Insurance Co for Burkom K.	1,882
		Worthington Simm & David for Valentine R v et al.	29,466
		Claims under \$1,000 (671)	107,468
			928,647
SOLICITOR GENERAL		National Parole Board	
Correctional Service		Payment for an out-of-court settlement—	
Canadian Human Rights Commission settlements—		Name withheld ⁽¹⁾	36,000
Andrew McMackin in trust for Needham R.	53,000		
Compensation for alleged assault—		Royal Canadian Mounted Police	
Myers Weinberg Kussin Weinstein Pollack for Wulf P.	25,000	Settlements for damages to boats—	
Robertson Stromberg for Bullivant B.	6,000	Carra E.	1,200
Robertson Stromberg for Todos N.	9,000	Settlements for damages arising from vehicle accidents—	
Compensation for damage to personal effects—		Western Union Insurance for Hinsburger C.	1,845
Garton M.	1,016	Missisquoi Insurance Company for Dumming P.	3,321
Hudson J.	2,231		
Compensation for funeral expenses—			
Abbey Davies Greaves Hunter Davidson for Osiowy D A.	3,300		
Barnes and Sammon in trust for Biscope M W.	8,000		
Beard Carlisle in trust for Paquette R.	6,500		
Charles B Davison in trust for MacPherson M.	5,000		
Dahl Findlay Connors in trust for Kavanagh S.	45,000		
John L Hill in trust for Mehlenbacher S.	5,000		
Lerner and Associates in trust for Antone E V.	129,000		
Stikeman Elliot in trust for Solomon v et al.	198,500		
Thomas Troughton in trust for Tuncer A.	17,900		
Compensation for injuries sustained—			
Barry & O'Neil for Anstey G.	8,000		
Jenkins H.	1,666		
Poupart M.	2,943		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
The Wawanesa Mutual Ins Co for Boedner G.	2,085	Insurance Corp of British Columbia for Lampman R.	1,005
Manitoba Public Insurance Corp for Allard S.	4,135	Insurance Corp of British Columbia for Porter R B.	1,205
Manitoba Public Insurance Corp for		Saskatchewan Government Insurance for Jackson G.	1,507
Sutherland C.	2,212	Wetmore's Landscaping Sod Nurs.	1,594
Saskatchewan Government Insurance for Elworthy K.	1,755	Nordic Insurance Company for Mayer D.	9,667
Insurance Corp of British Columbia for Little J.	2,294	Nordic Insurance Company for Beaulieu A & D.	2,263
Insurance Corp of British Columbia for Simms C F.	1,470	Insurance Corp of British Columbia for Naismyth R.	1,872
Insurance Corp of British Columbia for Hur K M.	4,210	Ministry of Transportation & Highways for	
Dave Wheaton Pontiac Buick GMC Ltd / Driver		RCMP Car.	2,440
not found.	2,831	Crowley J.	1,313
Dom of Canada.	14,360	Manitoba Public Insurance for Myers G.	1,543
Brown Benson, Barristers & Solicitors in trust Sykes K.	18,692	Manitoba Public Insurance for Theriault J C.	10,358
Alberta Motor Association Insurance Co for Roysds R.	7,481	Manitoba Public Insurance for Smith D.	3,454
Saskatchewan Government Insurance for Wall E.	5,716	Insurance Corp of British Columbia for Colebank K.	2,722
Nordic Insurance Co for Pederson M.	1,623	Canadian Direct Insurance for Jellicoe L.	4,979
Insurance Corp of British Columbia for Massie C.	3,345	Family Insurance Solutions Inc for Weeks G M.	3,296
The Sovereign General Insurance Co for Umscheid M.	2,844	Saskatchewan Government Insurance for Hardlotte V.	3,471
Zurich Canada for Yellowface C.	1,374	Lombard Canada for Hohne D.	1,503
Insurance Corp of British Columbia for		Moncton Chrysler Dodge (1990) for Clavette J.	1,011
R F Binnie & Assoc.	1,809	The Co-operators for Newell G.	5,622
Insurance Corp of British Columbia for Finlayson D N.	1,747	Seitz T.	1,788
Insurance Corp of British Columbia for Lang N.	1,869	Borrebach T.	1,297
Insurance Corp of British Columbia for McMurphy M E.	5,079	Ranch T.	7,819
Western Union Insurance Company for Buller M.	7,468	Wawanesa Mutual Ins Co for Maillet A.	3,840
Gallant M.	1,113	Saskatchewan Government Insurance for Smart B.	1,287
Insurance Corp of British Columbia for Wan L.	1,263	Saskatchewan Government Insurance for Klepp T.	11,754
Canadian National.	6,115	Jollymore D.	1,824
Manitoba Public Insurance Corp for Sells G.	3,057	Wawanesa Mutual Insurance for Duguay-Langmaid A.	5,384
Gloade D.	2,000	Lombard Canada for Nayler D.	1,212
Insurance Corp of British Columbia for Ugay C.	2,654	CGU Group Canada Ltd for Northern Gateway.	1,371
Insurance Corp of British Columbia for Gray C S.	6,056	Manitoba Public Insurance for Martens E.	3,807
Insurance Corp of British Columbia for Ellis R T.	1,944	Ins Corp of British Columbia for Degruijter	
Insurance Corp of British Columbia for MacGregor H.	2,390	Van Kleef H.	4,805
Makin N.	1,869	Insurance Corp of British Columbia for Wally's	
Grant D.	1,063	Autobody Ltd.	2,722
Morse's Body Shop for Urquhart K.	1,714	Saskatchewan Government Insurance for Kuling P.	2,463
Wawanesa Insurance for Desroches B.	1,890	Saskatchewan Power.	1,400
Pike G N.	1,775	Pye Chev-Olds-Cadillac Ltd for Paul-Marr J.	1,024
Manitoba Public Insurance Corp for O'Brien J.	3,274	Dale's Auto Body for Slave L.	1,772
Town of Sussex for Nicholl C.	1,450	Hak's Auto Body Ltd for Bonnetrougee R.	1,913
Insurance Corp of British Columbia for Granger B S.	2,916	Insurance Corp of British Columbia for Yao J.	2,219
Insurance Corp of British Columbia for Halbert E.	4,989	Insurance Corp of British Columbia for Kefalas D.	1,938
Insurance Corp of British Columbia for Shum M.	3,803	Insurance Corp of British Columbia for Ishii Y.	12,521
Bennett S.	6,840	HSBC Canadian Direct Insurance for Bollinger K-A.	1,287
Sun Alliance Insurance Co for Mazerolle R.	2,530	Insurance Corp of British Columbia for Steeves B.	2,111
Dick S.	1,229	Saskatchewan Government Insurance for McKay D.	1,203
Bryan & Company for O'Donoghue H.	2,479	Saskatchewan Government Insurance for Berkan A.	1,379
Royal & Sun Alliance.	4,634	Laird's Masonary and Auto Repair for Blundon T.	1,413
Mel's U-Drive for Hunt D.	1,259	Insurance Corp of British Columbia for Heinz	
Seaward Mechanical Ltd and Gemm Diesel Ltd for		Repair Shop.	2,085
Seaward.	2,101	Manitoba Public Insurance for Platner H.	16,324
Smith R.	1,479	Insurance Corp of British Columbia for Moore R.	2,873
Crowle J.	2,933	Insurance Corp of British Columbia for Bower C.	2,257
Insurance Corp of British Columbia for On Side		Insurance Corp of British Columbia for MacPherson C.	1,362
Restoration Services Ltd.	2,526	Insurance Corp of British Columbia for Sobistiansky W.	2,458
Insurance Corp of British Columbia for Todoruk K.	1,644	Insurance Corp of British Columbia for Seymanski A.	1,141
Insurance Corp of British Columbia for Gault F.	1,775	Insurance Corp of British Columbia for Leach D.	3,877
Insurance Corp of British Columbia for Stretch A.	3,350	Norcan Leasing Ltd for Kasook R.	2,534
Insurance Corp of British Columbia for Clark D.	3,301	Prospect Autobody & Parts for Morash D.	1,178
Insurance Corp of British Columbia for McLean J.	2,003	Thorpe R.	9,035
Insurance Corp of British Columbia for Creelman H.	3,599	Belair Direct for Cormier D.	2,046

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Crawford P.	3,176	Bowmaster & Sons Well Drilling Ltd for Royal Canadian Legion.	1,451
Perron M.	1,372	Dawe Curtis in trust Hart J.	50,000
Halifax I.	3,283	Snyder & Company in trust Winder L.	3,954
Gauthier B.	2,180	O'Brien Furey Smith in trust Gambin R.	14,000
ING Western Union for Campbell J.	1,592	O'Brien Furey Smith in trust Gambin J.	14,000
Traders General Insurance Co for Perry J.	1,691	O'Brien Furey Smith in trust Gambin M.	14,000
Saskatchewan Government Insurance for Tremblay D.	1,559	Benson Myles in trust Thistle M.	74,026
Insurance Corp of British Columbia for Little J.	2,453	Goodman & Grantham for Kroeker A.	70,000
Insurance Corp of British Columbia for Staven M.	2,251	Berge & Co in trust Gardiner S.	20,000
Insurance Corp of British Columbia for Gibson T.	4,015	McVea Shook Wickham & Bishop in trust Sangster D.	15,000
Insurance Corp of British Columbia for Hawes J L.	1,375	Duffie, Deschenes & Ouellette in trust Foulem E.	39,500
Insurance Corp of British Columbia for Waynert C.	1,920	Henderson Livingston Stewart in trust Olsson R.	210,003
Saskatchewan Government Insurance for Waynert C.	1,834	McQuarrie Hunter in trust Christianson T.	13,000
Ron MacGillivray Chevrolet Oldsmobile for MacDonald C.	1,899	Blanchard J.	17,220
CGU for Rent D.	6,416	Neaman N.	10,443
Plant Hope Adjusters Ltd for Daigle D.	1,997	Pearce R.	4,000
Settlement for defamation of character—		Webster Sr J H.	3,110
Whitehead Bird & Miles in trust Bartlett D.	8,500	Pink Nickerson Star in trust Giroux P.	3,000
Donna M Kurko in trust Olson J.	10,000	Barry & O'Neill in trust Harris G.	5,000
Salloum Doak in trust Gardner I.	430,000	Schnell MacSween Hardy in trust Murray G.	162,500
Settlements for injuries/fatality arising from motor vehicle accidents—		McInnes Cooper & Robertson in trust MacInnis A.	25,000
Glenn Snyder's Auto Body for Morrell J.	1,747	Thomas L W.	5,908
Tinant T L.	8,334	Crinall D.	1,215
Worthington, Simm & David in trust Robertson D M.	19,439	Allen Dixon Bell Barristers & Solicitors for Gauthier R.	3,250
Graw M D.	14,019	P C McElhany, Barrister & Solicitor in trust Ghebrehiwari R.	10,000
Sheppard Braun Muma & Elliot in trust Lindau D H.	27,000	Cruickshank Karvellas in trust Alima L.	25,000
Wilson Collision for McDonald A R.	2,951	Miller Thomson in trust Tallas L.	6,000
Bob Barrington's Auto Body for Almon L.	2,473	Leigh A Pedersen in trust Johnson H.	12,340
Cook Duke Cox Barristers & Solicitors in trust Monaghan P.	40,000	Ernest G Tannis in trust Martin C.	40,000
McConaghy R.	5,000	Intech Engineering Ltd for Arjune B.	2,500
Hunter Garrett Lobay in trust Thompson R.	13,000	McVea Shook Wickham & Bishop in trust Sangster D.	4,137
Ferrier Kimball Dumke in trust Shanahan S.	125,000	Canadian Direct Insurance Inc for Singh R K.	2,463
Insurance Corp of British Columbia for Massie C.	13,302	Appeals Unlimited for Arjune B.	2,275
Downey Ford Sales Limited for Gourdeau S.	1,902	Henderson Livingston Stewart in trust Keim I J.	55,000
Pasqua P.	1,685	Vernon & Thompson Law Group in trust Chalmers J.	17,600
Kinsman & Company in trust Matchee R.	5,460	Henderson Livingston Stewart in trust Olsson R.	12,522
Salloum Doak in trust Pinter S.	29,300	Johnson & Hyslop in trust Betts S.	20,000
Stewart McKelvey Stirling Scales in trust Brun L.	20,000	Worthington Simm & David in trust Bartusek C.	45,000
Hogan Wingate in trust Storey C.	10,000	DuMont & Reif in trust Hulley J.	4,000
Singleton Urquhart & Scott for Bruno J.	65,000	Michael Golden Law Corporation in trust Nguyen P L.	3,500
Worthington Simm & David in trust Kennedy K.	49,567	Workers' Compensation Board of British Columbia for Mitchell L L.	30,000
Wagner & Associates for Keddy S.	20,000	Thome Jespersen Hansford in trust Johnson C.	2,500
Buller M.	2,250	Solomon & Cikes in trust Hoang A T.	2,750
Swinton & Co in trust Norquay B.	8,879	Harrish P.	65,000
Kurtz M.	3,650	Jellico L.	2,500
Stavens L.	3,364	Bronson & Company in trust Walsh K.	29,921
Turn R E.	8,430	Doiron Lebouthillier Boudreau in trust Morrison J.	18,391
Berkingham & Company in trust Hodgking E.	10,000	McInnes Cooper & Robertson for Birt N.	50,000
Worthington Simon & David in trust Burgess J.	6,630	Lynn Ross, M A for Gillam M.	1,500
McLewin H.	8,982	Settlement for damage or loss to property—	
Duhamel Manning Feehan in trust Wilhelm A.	15,500	Sellers T.	7,739
Murphy McComb Witten in trust Leung J.	12,500	Alberta Transportation & Utilities.	1,152
Workers' Compensation Board for Cathers G.	48,000	City of Burnaby.	1,420
Gillespie Renkema Barrett Broadway in trust Johnson H.	112,500	Johnston & Company for Andres H.	1,150
Boyne Clarke in trust Parsons K.	20,000	Ministry of Transportation & Highways.	1,479
Goodman MacDonald Patterson in trust MacRae T.	30,000	Pye J C.	24,731
Michael Cooke in trust Poirier J.	7,000	Boyce K F.	1,193
Ray Baltzer for Baltzer R.	6,900	Hughes Petroleum.	2,811
		N B Tel for Roger C.	2,275

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Bles Ltd for Iqqaat A	2,001	MacLean MacDonald Wiedermann Pitcher & Co	
Huynh E H	1,033	in trust Bander R	7,000
Lapointe E	1,000	Kirwin Ayotte in trust Westley A & M	30,000
Romaniuk B	1,926	Sharek Reay in trust McLeod B	42,056
Vanstone Boe & deTurberville in trust Berrigan D	6,620	Politeski Strilchuk & Milen in trust Moyah J	1,000
Knapman W	4,307	Settlement for witness protection—	
Sheppard C	1,281	Name withheld ⁽¹⁾	22,500
Marvern Condominium Property	1,186	Name withheld ⁽¹⁾	77,500
Gauchier W R	1,254	Human rights settlement—	
Saskpower	1,228	Shaw D	3,000
IMW Industries Ltd	2,721	Herbert T	11,559
Settlement for personal injury, assault, unlawful arrest,		Herbert T	17,791
excess force and damages—		Hamm W R	2,000
Fontaine M in trust McLean G	8,000	Name withheld ⁽¹⁾	9,268
Walker Plaxton & Co in trust Herman F	250,000	Loss of/injury to domestic livestock—	
Henderson Livingston Stewart in trust Benjamin C	5,000	Wiltshire C	2,500
Pollock & Pollock for Sinclair H	11,000	Reimbursement of costs/expenses—	
Stephens & Holmann in trust Chase W D	3,750	Fonagy C	5,786
Benedict Lam & Company in trust Lam L	2,000	Peace Hills General Insurance Co for ABBA Towing	2,336
Hartshorne & Mehl in trust Cave J	50,000	Dennis T R Murray in trust Franc R	105,964
Ruth E McIntyre in trust Benjamin C	52,000	City of Vancouver in trust Franc R	13,357
Hope Heinrich in trust Scott T C & S	60,000	Province of British Columbia in trust Franc R	12,875
Stephen & Holman in trust Berg S	24,061	Federation Insurance Company for Jensen M	1,327
Wagner & Associates in trust Alex G N	5,000	S J Kernaghar Adjusters Ltd for Dewitt G	1,745
Singleton Urquhart in trust Rosario C	2,790	Lam S F	3,465
Worthington Simm & David in trust Rosario C	14,123	Bourrassa M	15,792
Worthington Simm & David in trust Silvea G D	19,000	Cherrington Minten Easingwood for Baltus K A	3,963
Hunter Garrett Lobay in trust Hambalek A	7,000	Landry McGillivray in trust Anchor Towing	
Richard Arab in trust Arab R	7,500	& Recovery	22,500
Kerr Redekop Leinburd Boswell & Kent-Snowsell		Settlement for loss, destruction and damage to	
for Rosario C	8,619	exhibits—	
Crease Harman & Company in trust Smith R	12,000	Scotiabank Visa for McCarthy B	1,378
Kendell P in trust Hsu S Y	50,092	McAuliffe R M	1,000
D Brent Adair Law Association for Hutton R	1,818	Settlement for loss/recovery of stolen vehicle—	
Merchant Law Group for Peters A	15,000	Jensen M	1,400
Settlement for false arrest/seizure and/or malicious		Byrne C	3,632
prosecution—		Settlement for harassment charge—	
Alexander J	6,000	St-Amour R	100,000
A Cameron Ward & Co in trust Foomani M	9,346	Settlement to defer legal costs as per settlement	
Edwards Kenny & Bray in trust Akizukii G	100,000	agreement—	
Alexander MacKenzie & Proudfoot in trust Connolly G	8,500	Karam Greenspon in trust Chery E	4,000
Charles O'Brien in trust Vena P and D	6,000	Name withheld ⁽¹⁾	5,665
Hargreaves M E	3,500	Name withheld ⁽¹⁾	42,000
Mr Louis Belliard in trust Simard G	10,000	Name withheld ⁽¹⁾	7,390
Sharpe J	1,136	Name withheld ⁽¹⁾	2,354
Fasken Martineau DuMoulin in trust Seco Aviation	250,000	Claims under \$1,000 (431)	145,324
Coyne R	60,000		5,480,825
Emery P	500,000		
Settlements for physical injuries, mental stress			6,445,472
and/or pain and suffering—			
Skinner Law Office in trust Zulesky	4,673	TRANSPORT	
Davis & Company in trust Fortey S G	46,242	Department	
Patrick J Duncan Inc in trust Prosper J J	6,667	Compensation for personal injury as a result of	
Oliver & Co in trust Hoffman C W W	35,000	plane crash—	
Sivertz Kiehlbauch & Zachernuk in trust Neufeld P	50,000	Green and Spiegel in trust for Smith S	12,000
Settlement for loss of income—		Ernest H Toomath in trust for Goheen D	75,000
Donaton Di Donata	1,200	Huggess Mitchell Structures Inc in trust for	
Keddy's Brunswick Hotel	3,291	Goheen D	22,500
Name withheld ⁽¹⁾	62,500	Patterson McDougal in trust	750,000
Settlement for breach of responsibility—		Chomicki Baril Barristers and Solicitors in trust	202,248
Weir Bowen in trust Elder S	13,000		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation in reference to adjudication decision—		TREASURY BOARD	
Tishler A	2,100	Secretariat	
Borsoi F	4,988	Replacement cost of a multi-media projector which was	
Investors Group	37,081	stolen while it was on loan to one of our staff—	
Payments of compensation under the Public Service		Public Works and Government Services	8,450
Staff Relations Board—		Out-of-court settlement regarding termination benefits	
Neufeld R A	5,916	including legal fees—	
Royal Bank of Canada for Neufeld R A	8,000	Name withheld ⁽¹⁾	218,186
Woodford R	16,450	Claim under \$1,000 (1)	579
Hillsburg L A	13,261		227,215
MacPhee D P	14,134		
MacAulay L W	17,109		
Hajek E M	9,484		
Paquin S	12,940	VETERANS AFFAIRS	
Payment of compensation under the <i>Canadian Human</i>		Department	
<i>Rights Act</i> —		Payment of costs relating to a motion by plaintiff as	
Cardinal A	11,800	ordered by Ontario Supreme Court of	
Joyce A M	12,000	Justice—	
Owen and Company in trust for MacMillan William	40,000	Authorson JP	15,000
Brigitte S	40,150	Out-of-court settlement of claim relating to Veterans	
Caroline Engelmann Gottheil in trust for Brigitte S	1,850	Insurance—	
Compensation for settlement of cost of replacing		Graham G	3,202
underground electrical cables—		Out-of-court settlement to reimburse costs associated	
Hebert Comeau Duefresne Hebert for Construction		with error in property deed—	
Gart Inc.	36,000	McCrory M	2,350
Compensation for litigation costs—		Out-of-court settlement in relation to human	
Dispute Resolution Services	1,016	resources claim—	
Compensation for personal injury as a result of car		Cantalope A	4,443
accident—		Payment of costs awarded by Federal Court on his	
Norman Biback in trust for Marcelli Clara	15,000	application for Judicial Review—	
Compensation for damage to private vehicle—		Dishan R	1,100
Burry T	1,770	Out-of-court settlement of claim relating to employment	
Carroserie Jocelyn Hamel & Fils	1,540	with Veterans Affairs—	
AXA Insurance	5,800	Green-Davies G	15,000
Compensation for personal injury as a result of a fall—		Payment of salary pursuant to an order by the Public	
Phillip's and Wright in trust for the Worker's		Service Staff Relations Board—	
Compensation Board/		Ling R	225,420
Christofferson Dale	49,000	Out-of-court settlement related to a complaint	
D Bruce MacKinnon in trust for Janowitz F	4,000	filed to Recourse Branch of the Public	
Lafferty L	2,500	Service Commission—	
Sandstrom & Scott Barristers & Solicitors in trust		Linton D	6,500
for Boechler E	2,000	Settlement of claim related to <i>Veterans'</i>	
Menzies J O	12,000	<i>Land Act</i> property deed pursuant to	
Accident involving a Crown vehicle—		a court order—	
Alayan A	1,420	Riddell M	20,000
Insurance Corporation of British Columbia	1,710	Out-of-court settlement of claims arising out of	
Compensation in reference to payments in lieu of taxes—		employment—	
Greater London International Airport Authority	169,696	Robins KB	25,000
Compensation for restoration of runway 15-33—		Claim under \$1,000 (1)	294
Greater London International Airport Authority	34,500		318,309
Claims under \$1,000 (28)	6,417		
	1,653,380	Total	66,678,953

⁽¹⁾ Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments.

For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

EX GRATIA PAYMENTS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD			
Department			
Compensation for damage to clothing—		Compensation for damages to motor vehicles—	
Guillemette D	129	Albarian J	153
Compensation for damage of personal effects—		Imbeault G	1,984
Connah E	157	Johnston D	100
Compensation for damage to a vehicle—		Leger P	191
Vallée A	176	Paltzat M E	147
Compensation for replacement of eye glass lens—		Walter R W	268
Green D	172	Walterson K	694
Compensation for damages to personal property—		Compensation for medical expenses—	
Khan M	345	Rutherford Crossing M	209
Compensation for untimely delay of imported nursery		Watts R G	260
stock—		Compensation for cancellation of travel trips—	
Church K	1,349	Cairns S D	220
Compensation paid under the terms of resolution of a		McCloskey B	200
harassment complaint—		Compensation for goods auctioned in error—	
Thiot Y	2,000	Nobleford K A	205
Voth P	15,301	Park S	8,244
Name withheld ⁽¹⁾	2,500	Sharma P	2,803
Payments under \$100 (8)	415	Other payments—	
	22,544	Grierson G	584
		Hoard G	2,627
		Reardon J A	300
		Tang H L	365
		Payments under \$100 (93)	3,948
			28,754
CANADA CUSTOMS AND REVENUE AGENCY		CANADIAN HERITAGE	
Compensation for damages to clothing and/or personal		Parks Canada Agency	
effects—		Compensation for damaged/lost property—	
Brideau J M	126	Neil F	300
Cormier D	170	Veilleux D	300
De Klein J	210	Share of Keesee Monument—	
Dionne J R	220	Department of Indian Affairs and Northern Development	7,000
Doucette J	263	Act of benevolence—Interest based agreements—	
Edmond J R G	105	Kochems M	1,630
Gaudet M	149	Monetary award of appreciation—	
Green R	320	Lepp J	283
Hanton S A	285	Salary—	
Laflamme D	432	Trotter D	3,000
Landry G	150	Airline ticket reimbursement—	
Landry M	125	Alegre R	529
LeBlanc C	210	Interest on unpaid claims for linkage	
LeBlanc T	275	conference—	
Legacy P	110	Gadd A	179
Lunney S	534		13,221
McLean F	122	Canadian Radio-television and Telecommunications	
McLean F	250	Commission	
Ralston J	140	Compensation for damaged shoes—	
Savoie R	225	Latulippe G	109
Sauve D	240	National Archives of Canada	
Sisk T	175	Payments under \$100 (4)	167
Tadro M C	179		
Verville J A	104		
Wady W	133		

10.16 PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for damage to clothing—		Settlement of grievance filed by employee requesting compensation for acting pay. Employee acted AS-1 from substantive CR-5—	
Cabalo E	43	Lindsay P	2,179
Payments under \$100 (3)	146	Grievance resolution—	
	4,606	Arseneau L	43,500
FINANCE		Use of photo without authorization—	
Department		Violation of copyright (U.Q.A.R - ISMEQ)	750
Compensation of expenses not covered under the Policy on the Indemnification of and Legal Assistance for Crown Servants—		Reimbursement for airline ticket—	
Laurin M	730	Forand L	629
Payment under \$100 (1)	35	Payments under \$100 (7)	369
	765		61,845
Auditor General		FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Reimbursement of mending expenses for torn pants—		Department	
Beliveau R	161	Compensation paid—	
Compensation for loss—		Charles Russell Solicitors for Ms. Roodyn	2,323
Nerbonne M	2,000	Liangui J	904
	2,161	Xu M W	979
	2,926	Compensation paid for relocation—	
FISHERIES AND OCEANS		Kagda A K	1,000
Department		Kumar S	1,000
Compensation for damage to private vehicle—		Malik N S	1,000
Kirby C	374	Prakash V	1,000
Jenkins W	155	Rai A	1,000
Compensation for damages to personal property—		Compensation paid—Personal injuries—	
Humphrey & Assoc. in trust for Denis Saindon	3,000	Foster G	476
Furness P	302	Loss of personal funds—SJEVO—	
Accidental breaking of 25 sea urchin cages—		Csaba K	4,238
Dube F	1,818	Marcoux S	6,896
Compensation for expenses incurred due to loss of personal property—		Loss of personal property—	
Bellemore G	1,546	Bell J	229
Buchanan W	489	Maclaren R	9,813
Burry A	500	Pare R	112
Corbin D	140	Vihersaari S	300
Dedrick K	500	Reimbursement for opera tickets—	
Dionne G	494	Moffat S	196
Gagné A	130	Settlement for relocation—	
Pouliot C	253	Winsor Transportation Club	17,445
Compensation for the loss of expenditures incurred—		Settlement for resignation—	
Faulkner R	710	Lachance S	1,235
Gillen B	710	Settlement for vehicle accident—	
MacDonald K	710	Sadeh M	192
Reimbursement of medical expenses insurance that was refused to an employee because of an administrative error—		Compensation for loss of family vacation—	
Morneau J	2,251	Fontaine M	2,840
Safety boots for employees working on special project—		Compensation for cost of flight missed—	
Chalifoux R	112	Jasztrab G	359
Courmoyer G	112	Compensation for cost of cancelled visas—	
Dupres R	112	Dhalilwal S K	207
		Payments under \$100 (4)	194
			53,938
		Canadian International Development Agency	
		A meal service provided in recognition of the organization of the Days of the International Cooperation—	
		Besner S	98
		Hentic I	117
		Lagacé L	117

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Reimbursement of beverages and pizzas during the Bell Canada strike— Parker R.	60	Compensation for removal of a grievance— Thériault M.	1,300
Reimbursement for stolen handbag and its content while on duty travel in Africa— Baser H.	200	Payments under \$100 (9)	442
Partial compensation of incurred costs by M. Denis Morand's family. He died while on a mission in Cameroon— Morand G.	5,000		31,707
Foreign services directive compensation and benefits reimbursement— Paproski P.	2,164	HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM	
Replacement of damage to clothing while in a sanitary repatiation during a mission in Niger and in Guinea— Bouchard J.	435	Compensation for a damaged jacket— Bustard C.	178
	8,191	Compensation for damages to a pair of shoes— Chartand M.	100
	62,129	Compensation for assignment cancellation costs incurred by an employee— Clarke V.	221
		Compensation for a dispute on parental benefits— Kraft C I.	826
		Compensation for detrimental reliance on dental coverage ruling— Marquis J.	406
		Compensation for lost wages due to rejected parental benefits caused by incorrect errors caused by a government agent— Sénécal C.	250
HEALTH		Compensation for damages to a pair of boots— Thériault M.	100
Department		Compensation for damages to a pair of pants— Dubé S.	199
Liberty Health HIV Primary (5 cases)	600,000	Samson M.	107
Liberty Health HIV Secondary (24 cases)	5,760,000	Compensation for an administrative error in the Public Service Health Care Plan relative to medical coverage benefits— Aubin A.	113
Compensation for medical error without admission of liability—Girones and Associates— R Wardell in trust for Wardell R.	1,000,000	Kloppenber K.	119
Compensation for loss of personal property on Health Canada property— Delgaty L—Stolen computer	4,128	Payments under \$100 (57)	1,899
Lavoie P—Damaged shoes/parking	142		4,518
Compensation for discrimination cases—Sections 7 and 14 of the CHRC— McLean C.	5,000	INCOME SECURITY PROGRAM	
Moulin F.	7,000	Compensation for inaccurate advice— Bate-Mokhati P.	261
Payment under \$100 (1)	9	Payments under \$100 (10)	222
	7,376,279		483
		Canada Industrial Relations Board	
HUMAN RESOURCES DEVELOPMENT		Settlement of difference out of court— Beaudry M H.	3,500
Department			40,208
CORPORATE SERVICES PROGRAM		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Compensation for inaccurate advice— Estate of Janet Badger	20,000	INDIAN AND INUIT AFFAIRS PROGRAM	
Compensation for dispute of parental benefits— Bassingthwaight B.	2,065	Advance payment on out of court settlement— McCuig Desrochers in trust.	33,333
Compensation for damage to personal items— Berlin C.	545	Payments under \$100 (10)	83
Compensation for stolen camera during an official function— Cote L.	200		33,416
Compensation as per section 23 of the <i>Public Services Staff Relations Act</i> (PSSRA)— Gosselin C.	7,000	NORTHERN AFFAIRS PROGRAM	
Compensation for damage to clothing— Richard C.	155	Compensation for expenses incurred as a result of the employer's request for employee to change holidays— Bajaj H.	1,092
			34,508

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
INDUSTRY		Commissioner for Federal Judicial Affairs	
Department		Compensation towards the costs incurred by the Canadian Judicial Council and the Canadian Judges Conference towards the costs incurred in being represented before the Commission on Judges Compensation (TB 827757)....	80,000
Compensation for replacement of personal clothing—		Offices of the Information and Privacy Commissioners of Canada	
Dickson B	100	Compensation for employment related matters—	
Lafontaine A	259	Caroline Engelmann Gotthiel in trust for H Harris	8,000
Compensation for extra costs incurred in respect of relocation—		Payments under \$100 (3)	8,168
Doupe L	2,000		4,089,029
Compensation for repair of broken eye glasses that were crushed during an accident while on working site—			
Parent R	145	NATIONAL DEFENCE	
Compensation for repair of a personal videocamera damaged while it was used for business purposes—		Compensation for damages to personal property—	
Carrier R	104	Archambault J P	354
Compensation for error made on the calibration of hydrometers—		Arney P	110
Mesures Calib-Tech Inc.	2,970	Blanchette A	333
Payments under \$100 (5)	255	Bromley H J	374
	5,833	Chapman W	330
Atlantic Canada Opportunities Agency		Charest D	575
Compensation for damages to clothing—		Cole L	178
McCormick M	295	Dufour M	179
National Research Council of Canada		Dufresne S	299
Compensation for damages to clothing—		Ferguson D	1,049
Lapointe J	230	Gauthier P S	297
Lepage D	63	Gervais C	282
Compensation for dental expenses incurred by—		Giannou D	170
Abou-Dakka M	693	Grace Lutheran Church	640
Compensation for damage to eye glasses—		Henneberry T	920
Sant P	259	Huestis R	342
Compensation for medical expenses incurred by—		Kearney R E	337
Lévesque I	342	Lawrence A	160
Settlement payment to compensate employee on termination of employment—		Letourneau J F	435
Xing Ye L	20,000	MacLellan R	135
	21,587	Magny J P	212
Statistics Canada		Noel G	388
Payments under \$100 (5)	255	Roberge J	244
	27,970	Saillant J	219
JUSTICE		Sandoval R A	198
Department		7th Toronto Regiment Band RCA	1,300
Compensation for wrongful conviction—Saskatchewan Justice—		Slaunwhite R	166
re: Milgaard D	4,000,000	Vanasse P	177
Compensation for medical expenses incurred due to a delay in process for automatic coverage—		Compensation for loss of personal property—	
Bembridge G	367	Bonneau K	248
Garnishment procedural error—		Burton J W	148
Stewart J	344	Charon S	301
Compensation for personal effects—		Lefevre C	438
Lavigne B	150	MacDonald R	309
	4,000,861	Mandy S	108
		Monetta J F	327
		Montclam F	1,485
		Munroe A G	730
		Pelletier R	104
		Reid R	221
		Simoës A	319
		Taylor C	278
		Tremblay M	317

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Financial compensation—		PRIVY COUNCIL	
AMDU Road Landfill Site	454	Department	
Bell Canada	591	Compensation for damaged clothing while	
Bolduc S	210	on duty—	
Burt A	188	Blondin D	234
Cartman M	1,347	Brunet G	34
Commission Scolaire Des Grandes Seigneuries	1,090	Licharson J	474
Daley C P	349	Compensation for a damaged camera—	
Defence Construction Canada	999,889	Carisse J M	2,091
Deslauriers A	100		2,833
Direction Nord-Sud	412	Canadian Transportation Accident Investigation and	
Dixon M	327	Safety Board	
Fredericton Inn	1,000	Federal payment to partially offset the costs incurred as a	
Garipey Y	234	result of the Swissair Flight 111 accident—	
Groupe CGU Canada Ltée	550	Province of Nova Scotia	1,500,000
Guildo A	250	Payment under \$100 (1)	43
Harris R	675		1,500,043
Hayes K	615	Millennium Bureau of Canada	
Kewen Environmental Limited	1,000	Payment under \$100 (1)	90
Industry Canada	5,589		1,502,966
Lee L	495	PUBLIC WORKS AND GOVERNMENT	
Loc Auto & Camion Budget Quebec	500	SERVICES	
Location Pelletier	500	Department	
Matteau F M	873	GOVERNMENT SERVICES PROGRAM	
Mosher R	300	Compensation for damage to personal property—	
Rawluk SL	1,711	Doucette J	245
Royal Ontario Museum	11,738	Compensation for missed GCWCC	
Russel N	260	deductions from CFSA	
St Laurent G	208	pensioners—	
Thomson R J	25,096	United Way/Centraide Ottawa Carleton	13,065
Transport F Gilbert	871	Compensation for lost funds involving a former	
Tremblay G	180	employee—	
Union Canadienne	1,205	Vooght B	164
Vaundry F	460	Payment under \$100 (1)	38
Wlasichuk R S	5,767		13,512
White J F	4,200	SOLICITOR GENERAL	
Payments under \$100 (36)	2,122	Correctional Service	
	1,087,092	Compensation for employees' personal effects lost or	
		damaged while on duty—	
NATURAL RESOURCES		Albert JG	238
Department		Barbeau G	529
Compensation for loss during office construction—		Bedore K	105
Brydges E J	158	Blakney S	150
Payment under \$100 (1)	48	Brown A	200
	206	Brown R	244
National Energy Board		Carmody D	660
Payment respecting beneficiary designation—		Charbonneau JM	1,319
Blake Cassels and Graydon in trust for Bochart S	17,018	Clark E	590
	17,224	Crashley W	246
PARLIAMENT		Deans D	568
House of Commons		Denis M	238
Compensation for replacing a raincoat stolen from visitor's		Dennis S	123
gallery coat rack—		Desrochers M	163
Cameron J E	214		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Desroches T.	470	Damian M.	171
Dickson N.	130	Dionne C-G J.	216
Dobson S.	190	Foster J K.	136
Finn R.	171	Graydon R J.	135
Forster B.	230	Koreman M J.	135
Fortin M.	398	Koschreck S F.	358
Frederick B.	150	Lima C V.	158
Good J.	100	Milliken S D.	310
Gordon J.	277	Moore J C D.	278
Grawberger R.	295	Nagano G M.	271
Hamilton T.	294	Olsen L.	408
Healey M.	123	Orthner D A.	365
Hebert R.	109	Roberge M.	113
Hicks A.	250	Roberge M.	107
LeBlanc D.	164	Rusk G A.	353
Leger M.	125	Stewart A J.	217
Leinenweber C.	102	Therault B.	198
Lessard Y.	850	Damage to personal apparel/effects—	
Letendre R.	197	Antaya J D M.	340
Little M.	140	Castonguay C.	113
Lowe P.	100	Clarke K D.	185
Loyer G.	500	Czarnecki J.	577
Marshall W.	129	Dosko W J.	161
Martin D.	120	Gramuglia C R.	401
Minot M.	340	Mansfield A.	400
Neil D.	107	Phelan F M.	404
Nepton S.	135	Samotej R J.	128
Powar L.	592	Stoddard G.	1,990
Quevillon R.	355	Tarrant H P.	146
Reynolds S.	172	Trenton D.	231
Ringler L.	152	Witherspoon J C.	273
Smith D.	150	Damage to personal/private property—	
Stevens D.	519	Bains R.	1,000
Uwiera A.	523	Birtz J-P.	1,250
Wells M.	135	Brown B W.	909
Wiseman A.	384	Brown R.	116
Compensation for strike—Induced costs incurred by employees—		Dimittroff J.	303
Lamm B.	561	Emerson / Town.	899
Lister M.	220	Hama N.	1,501
MacNeil M L.	350	Healy S.	201
Robinson N.	1,200	Lemay D.	236
Rogers M.	500	Lowry C.	673
Compensation to family for death of employee—		Lucas S.	198
Rowan P.	75,000	Osta W G.	191
Compensation for work missed to be available for harassment hearing—		Pottle F.	889
Geneau R.	225	Snobel D.	24,000
Compensation for loss of volunteer's personal effects—		Toomman L.	7,000
Caron J.	2,000	Trans Alta for Lutz N.	714
Reimbursement for the cost of bus tickets due to inability to visit inmate during strike—		Traverse O.	288
Cordon I.	330	Tsang W.	500
Payments under \$100 (\$55)	2,994	Damage to personal boat—	
	97,930	Backer L.	1,647
		Cormier R.	371
		Nichol D.	1,162
		Rothnie G.	266
		Damage to personal vehicle—	
		Blanchard's Auto Body for Dupuis N.	478
		Champlain Auto for Payne C.	302
		Lambertus G.	104
		Centsible Limited Rent-a-Wreck.	484
		Turk S.	149
Royal Canadian Mounted Police			
Damage to eye glasses or contacts—			
Bedard C M.	125		
Bilou J.	223		
Birbeck N.	196		
Blais M.	190		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Payment of claim arising from change in status—		Lobster G	135
Priske M	157,914	Name withheld ⁽¹⁾	7,557
Shebib M	89,511	Name withheld ⁽¹⁾	153
Turner J M	138,991	Name withheld ⁽¹⁾	1,549
Reimbursement of costs/expenses—		Name withheld ⁽¹⁾	413
Alexander H	200	Scott W T	142
Axsen J	118	Wawanese Ins for Desroches B	100
Beausejour Curling Club/Francophone Summit	435	Negotiated settlement—Professional services—	
Bourgon M	217	Bakaluk G	290
Brown L	140	Cummins E R	968
Cater Plan Services Inc for HQ Cafeteria	782	Cummins E R	680
Centsible Ltd	986	Cummins E R	140
Chalets Rendez-Vous/Francophone Summit	202	Cummins E R	479
Claypool R	157	Name withheld ⁽¹⁾	2,500
Ebert J L	372	Sawatzky M R	1,893
Gregoire M	142	Negotiated settlement taxable—	
Hallett A	1,575	19 names withheld ⁽¹⁾	492,855
Hamilton C	380	Negotiated settlement—Non-taxable (ADR)—	
Hayman J	1,848	19 names withheld ⁽¹⁾	369,287
McKeigue D	282	Negotiated discharge settlement—	
Murphy P D	750	Name withheld ⁽¹⁾	2,000
Naisimyth R	1,514	Name withheld ⁽¹⁾	10,000
Pizza Hut/Francophone Summit	299	Name withheld ⁽¹⁾	36,500
Pollock E K	2,000	Payments under \$100 (158)	8,008
Saunders R J	265		1,401,751
Telephone Connections Inc for Grier K	155		
Loss of income/money—		Royal Canadian Mounted Police Public Complaints	
Bradford M	231	Commission	
Loss of personal items—		Stephen M. Pender Barrister—In trust	
Bertram A	192	Ex-Gratia 7.3.4 (iv)—	
Brassard J	148	Settlement for François Lavigne salary loss	67,049
Buchanan S M	352		1,566,730
Bucher T	325		
Calderwood A	134		
Coupal F W	213	TRANSPORT	
Coupal F W	136	Department	
Gauvreau P J R	108	Replace lens of eye glasses due to	
Gray V J	105	fall—	
Hanson B	1,533	Classen E	203
Ireland M G	152	Reimbursement for work bag and contents due to	
Kask A D C	108	theft—	
Keeping J E	168	Abbott B	366
Labell F	184	Compensation for the nuisance caused by erroneous calls—	
Lapointe G J	326	Cole M	245
Lohrenz G D	820	Donation in memory of employees (work related	
Lynch D A	126	deaths)—	
Norry M A	124	Association des Maniaco-Depressifs	100
Poloz P M	190	Fondation Kegel G	100
Sullivan B	148	Fondation Lepage A	100
Vain M J G	125	Reimbursement of towing and taxi expenses—	
Compensation for expenses/wages—		Pollard L	101
Carrie B B	1,130	Reimbursement to an employee which did not	
Caruso B	493	receive cash from bank machine Amex	
Clausmann D	1,000	deducted from account—Card returned—	
Cummins E R	325	Decicco F D	170
Elliott A	655	Compensation for litigation costs—	
Jourdain M T	1,343	Holt B	222
Lapointe G J	128	Sténo Fac Ltd	100
		Payments under \$100 (8)	375
			2,082

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Canadian Transportation Agency		Coulson E.	23,940
Two pairs of jeans ripped in LAN room—		Cusack V N.	11,970
Angelis R.	150	Dayton B.	11,970
Dry cleaning of sweater (toner ink)—		Day M J.	23,940
Massie G.	5	Dilley E J.	11,970
Dry cleaning of dress (toner ink)—		Duplisse A.	11,970
Bouchard M.	7	Ferrall A W.	23,940
	162	Fitpatrick S.	11,970
	2,244	Ford J C.	306
		Fowler P D.	23,940
		Gibson F R.	23,940
		Golab K.	5,778
		Golden J.	11,970
TREASURY BOARD		Gregg J E.	23,940
Secretariat		Hachey D.	23,940
Payment under \$100 (1)	31	Haley G C.	23,940
		Haner A.	23,940
VETERANS AFFAIRS		Hartery E J.	23,940
Department		Hoff K.	23,940
Compensation for damage to eye glasses—		Hopkins F M.	23,940
Hugues P.	550	Horswell R V.	23,940
Leduc T.	541	Horton L.	5,940
Luzoladio M.	140	Hotton M W.	23,940
Pilet J.	250	Hunter, M.	23,940
Sauerman M.	129	Innes B.	23,940
Compensation for interest incurred by veteran		Irvine M E.	23,940
relating to Veterans independence		Irvine R M.	23,940
program—		Jacques J I.	23,940
Young G.	863	James S B.	23,940
Compensation for stolen articles—		Jarvie A I G.	23,940
Law C.	101	Jessop A.	23,940
Compensation for clothing destroyed—		Johnston K.	23,940
Cousineau L.	319	Joseph F.	23,940
Compensation for damage to personal property—		Keene L E.	5,814
Martin J.	121	Keller L F.	23,940
Compensation for expenses incurred by veterans due to		Knight T.	16,686
misunderstanding—		Knight T.	5,940
Attfield R B.	150	Krog B.	23,940
Helliwell J.	192	Labllois R.	23,940
Troke M.	580	Laing K.	23,940
Compensation for Hong Kong prisoners of war—		Lake G M.	23,940
Allison D.	23,940	LeBlanc R.	23,940
Antonia M B.	23,940	Leslie D.	1,098
Armstrong E.	23,940	Lockwood W M.	5,940
Ausmundson A G.	11,970	Luce O A.	6,066
Barringer L.	11,970	Mabley L.	23,940
Batten J H.	23,940	MacEachern M.	11,970
Bean E L.	23,940	MacEachern M.	11,970
Beaulne G.	23,940	MacGregor D.	11,970
Bennett V.	23,940	Madness C R.	23,940
Bergen E H.	23,940	Marcoux O.	23,940
Bernard M.	23,940	Marsolais R.	23,940
Bossenberry Y.	11,970	Mason N.	23,940
Bourget S.	23,940	Mayhew M.	23,940
Boyer J A.	23,940	McDonald B.	23,940
Burns J A.	23,940	McDowell H.	23,940
Cane A.	23,940	McIvor C.	23,940
Clarke M O.	23,940	McKinnon A.	23,940
Cleveland A.	23,940	McLean D.	23,940
Comeau B.	11,970	Mercien J.	11,970
Cook I.	11,970	Meredith A.	23,940

EX GRATIA PAYMENTS—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Michaels E B	23,940	Sharpe A	23,940
Milhaichuk B	23,940	Shupe L H	23,940
Milord M A	11,970	Sissons J A	23,940
Morris A M	7,164	Smith J	17,154
Murray D	11,970	Starr M	23,940
Myatt M	23,940	Stefanac M	23,940
Myers E	23,940	Stephens J E	108
Neal R K	23,940	Thibideau J M	11,970
Newcomb P	23,940	Thibodeau M	23,940
Nicholson E	23,940	Thirtwell F	23,940
Nicholson F	23,940	Turcotte E	23,940
Oppen J	10,854	Turk A D	23,940
Ovan J C	23,940	Vancourt M	23,940
Paul M	23,940	Vermette B	23,940
Peele H	23,940	Walker M J	23,940
Penny C M	23,940	Walsh H	23,940
Pitre M A	23,940	Webb L	11,970
Power P	23,940	Weldon S J	23,940
Randall H M	23,940	Wharf E L	23,940
Randell A	23,940	Wiebe E K	23,940
Reid J A G	23,940	Woodman C	11,970
Rix R	23,940	7,400 estimated special benefit payments to Merchant Navy Veterans	49,000,000
Robertson E L	23,940	Payments under \$100 (11)	462
Roberts J W	23,940		51,630,940
Robichaud P	23,940		
Roy G	23,940		
Russell G	23,940	Total	67,660,081
Seaward L W	54		

(1) Name withheld in accordance with terms of settlement.

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CANADA CUSTOMS AND REVENUE AGENCY		<i>A-861-96</i>	
<i>Authority—Supreme Court of Canada</i>		Olser, Hoskins & Harcourt	
<i>24093</i>		The T Eaton Company Limited	2,525
Goodman, Phillips & Vineberg		<i>A-356-98</i>	
Schwartz A.	7,804	Sproule, Castonguay, Pollack in trust	
<i>7221-1.8</i>		Vulcan Alarm Inc.	2,308
Hutchins, Sorka & Dionne in trust		<i>A-259-96</i>	
Grand Chief Mitchel M.	10,000	Thorsteinssons in trust	
<i>Authority—Supreme Court of British Columbia</i>		Placer Dome Inc.	52,026
<i>90-1523</i>		<i>A-665-97</i>	
Longley B.	84,086	Thorsteinssons in trust	
<i>Authority—Federal Court of Canada</i>		MacMillan Bloedel Limited.	2,228
<i>T-1092, A281-98</i>		<i>Authority—Tax Court of Canada</i>	
BASF Coatings & Inks Canada Ltd.	7,254	<i>97-3222-3221-3219-3216(IT)G</i>	
<i>A-599-98</i>		Aikins, MacAulay & Thorvaldson in trust	
Corbett P.	28	Erb G (et al)	16,521
<i>T-863-96, A-799-97</i>		<i>97-1791-1973(IT)G</i>	
Crease Harman & Co		Arvay Finlay in trust	
Montgomery, A (et al)	18,887	Speer P J (et al)	6,359
<i>T-2648-97</i>		<i>97-3259(IT)G</i>	
Douglas Symes & Brissenden		Barsalou Auger in trust	
Thomson J (et al)	1,360	Levac J.	2,012
<i>T-595-85</i>		<i>97-3579(IT)I</i>	
Doyle E.	2,282	Bell Baker in trust	
<i>T-676-90, T-677-90</i>		Cranston L J.	950
Field Atkinson Perration in trust		<i>98-1803(IT)G</i>	
Imray J & B.	3,359	Belowus, English, Holmes in trust	
<i>A-608-98</i>		Shea J.	1,000
Flynn, Rivard in Trust		<i>97-3108(IT)G</i>	
Paradis L (et al)	3,510	Borden & Elliott in trust	
<i>A-170-93</i>		Heselmann C J.	15,000
Goodman, Phillips & Vineberg		<i>97-1971(IT)G</i>	
Schwartz A M.	8,008	Bordon & Elliot in trust	
<i>A-981-96, A-982-96</i>		Lee V.	10,061
Laflamme Nadeau in trust		<i>96-4343(IT)G</i>	
Khulmann, P A & R E.	11,579	Brans, Lehun, Baldwin in trust	
<i>T-589-92</i>		Com Dev Ltd.	7,111
McCarthy, Tetrault in trust		<i>1999-39(IT)I</i>	
Canada Trustco Mortgage Co.	34,209	Bull, Houser & Tupper in trust	
<i>A-590-98</i>		Beaudry R.	750
McCuaig Desrochers in trust		<i>96-2035-2034(IT)G</i>	
Double Earth Movers (et al)	7,089	Campney & Murphy in trust	
<i>A-818-97, A-848-97</i>		Arbutus Gardens Apartments.	6,004
Ogilvy, Renault in trust		<i>97-1518(IT)G</i>	
Armstrong Bros Tool Co (et al)	5,580	Carson & Co	
<i>T-563-91, A-183-95</i>		Whyte G W.	2,017
Ogilvy, Renault in trust		<i>97-1461-1460-1459-1457(IT)I</i>	
Beese S J.	4,852	Checkland & Company in trust	
		Blize Wireline Ltd (et al)	1,400

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
97-2464-2463-2338(IT)G		97-2375(IT)G	
Chown, Cairns in trust		Genest Murray Desbrisay Lamek	
Mussari J (et al)	3,534	Leblanc M	2,760
98-2394(IT)I		98-2499(IT)I	
Code Hunter		George M Cummings in trust	
Ross G	1,373	Winsor G	1,337
96-1452(IT)G		97-1918(IT)I	
Code Hunter Wittmann in trust		Gerstel S	125
Spengler A	2,157	92-26(IT)	
96-4601(IT)G, 96-2263(IT)G, 95-3662(IT)G		Goodman, Phillips & Vineberg	
Corne & Corne in trust 3-59830		Schwartz A M	2,348
Nadoryk D, Rai N, Sidhu M	1,000	97-343 I(GST)	
98-1600(IT)I		Gordon D Beck in trust	
Christoff J P	750	Hansen B E	750
98-2573(IT)I		95-1894(IT)G	
Daley & Associates in trust		Himelfarb Prozanski in trust	
D'Addese L	950	Gideon S	2,409
98-233(IT)I-232(IT)G		97-2725(IT)G	
David A Thomas		Hoogbruin & Company in trust	
Vescio D, Woodruff M	650	Sahota B	3,222
3-73618		98-269(IT)I	
David R Wray in trust		Howes K	19
Pontin T F	950	199-1814(GST)I	
98-2603(IT)		Insch K	121
Davis & Company		98-266(IT)I	
Yau, Agnes Hoi-Yin	1,574	J L Marc Boivin in trust	
96-1999-2000(IT)I		Whitehouse R	500
Desmarais, Keenan in trust		98-827(IT)G	
Saunders M & J	3,053	Jabs Construction Ltd	12,413
97-2278(IT)I		97-2796(IT)G	
Felesky, Flynn		Jean Blouin in trust	
Provost D M	1,191	Ross N	4,048
96-2100(IT)G		97-3295(IT)G	
Felesky, Flynn in trust		Jean Blouin in trust	
Alberta Weekly Newspaper Assoc	250	Entreprises Michaud Les	2,958
97-1060(IT)G		97-2118(IT)G	
Felesky, Flynn in trust		Jutras et Associés Avocats	
Husky Oil Ltd	3,600	Aube P	1,416
98-2352(IT)I		98-1150(GST)I	
Ficiur R L	350	Kelly R Doersken in trust	
97-3404-3403(IT)G		Huynh H	805
Fogler, Rubinoff		96-2999(GST)G	
Short, J F	1,553	Khan F	700
98-2531(IT)I		96-2817(IT)G	
Fraser Milner in trust		Koffman, Kalef in trust	
Coemack W L	1,555	Meager Creek Holding Ltd	7,584
94-2341(IT)G		96-4175(IT)G	
Fraser Milner in trust		Koffman, Kalef in trust	
Vibe H	1,313	130 th Street Holdings Ltd	2,100
92-662(IT)G		98-2070-2043(IT)G	
Fraser Milner in trust		Koskie, Minsky in trust	
Austin K (et al)	80,385	Nanne L & Nikita S	11,641
97-3790(IT)I		96-2495(IT)G	
Fraser A	1,100	Lafleur, Brown in trust	
97-3791(IT)I		Lussier J	2,088
Fraser G	1,100		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>96-4665(GST)G</i>		<i>94-603(IT)G</i>	
Lapointe Rosenstein in trust		Olser, Hoskins & Harcourt \$8,529.93	
William E Coutts Co Ltd O/A Hallmark cards	3,250	The T Eaton Company Limited	6,005
<i>97-2899(IT)G</i>		<i>98-2470(IT)I</i>	
Lawrence, Stevenson in trust		Ottenheimer Boone in trust	
Overland R	400	Keating R.	500
<i>95-3258-3255(IT)G</i>		<i>98-1620(IT)I</i>	
Lawson Lundell Lawson & McIntosh in trust		Paiva J	125
Wong J (et al)	4,785	<i>98-1619(IT)I</i>	
<i>98-1970(IT)I</i>		Paiva K	125
Leduc, Leblanc in trust		<i>98-726(IT)I</i>	
St-Jacques M	650	Parlee McLaws in trust	8,850
<i>98-48(IT)I</i>		<i>98-791(IT)I</i>	
Louis-Frederick Cote in trust		Parlee McLaws in trust	
Micro-Innovation Inc.	1,100	Wilsa G	1,022
<i>97-1928(IT)G</i>		<i>95-4204(IT)I</i>	
MacIntosh, MacDonnell & MacDonald in trust		Paroian, Raphael in trust	
Lussier J	2,353	Szabo C	700
<i>98-1692-1686(IT)I</i>		<i>98-981(IT)I</i>	
MacPherson, Leslie & Tyerman		Patterson, Palmer, Hunt, Murphy in trust	
Norm's Seed Farming Ltd & Fraser Norm.	500	Noseworthy M M	500
<i>97-3845(GST)G</i>		<i>98-153(IT)G</i>	
MacPherson, Leslie & Tyerman		Pearlman & Lindholm in trust	
Saskatchewan Telecommunications	4,845	Erskine Charles	3,903
<i>98-814(IT)I</i>		<i>98-361(IT)G</i>	
MacPherson, Leslie & Tyerman		Rasmussen, Starr, Rudy in trust	
Nordic W	700	Lemmex M	3,621
<i>97-1573(IT)I</i>		<i>97-964(IT)I</i>	
Matte Bouchard		Richard G Fitzsimmons in trust	
Verret M	950	MacLeod J B	1,250
<i>97-1975(IT)G</i>		<i>98-2695(IT)I 98-2660(GST)I</i>	
McCarthy, Tetrault in trust		Romney & Romney in trust	
Vosko L	200	Whitehouse H	850
<i>96-2821(IT)G</i>		<i>98-707(IT)I</i>	
McCarthy, Tetrault in trust		Royer Y	600
342583 B C Ltd	11,059	<i>96-4005(IT)G</i>	
<i>98-80(IT)G</i>		Russel & Dumoulin in trust	
Mellor & Anderson		Davidson B	2,297
Miller B	2,025	<i>137-4184</i>	
<i>98-169(IT)I</i>		Sauliner, Robillard, Lortie 19262	
Michael G Carey in trust		Joncas S, Rouleau M.	89
Carey J	559	<i>132-649-4</i>	
<i>92-662(IT)G</i>		Sauliner, Robillard, Lortie 20292	
Miller Thomson in trust		Vidal J	89
Austin K (et al)	158,759	<i>97-1963(IT)G</i>	
<i>94-2341(IT)G</i>		Shelley J Kamin in trust	
Miller Thomson in trust		Simpson G	2,114
Vibe H	1,313	<i>97-3398(IT)G</i>	
<i>98-2442-(IT)I</i>		Sidney Green in trust	
Mockler, Peters, Oley, Rouse		Fostey A M	2,174
Page B T	650	<i>96-3863(IT)G</i>	
<i>97-2947(IT)G</i>		Skovberg Hinz in trust	
Ogilvy, Renault in trust		Fantini S	650
Service Pause Café Mat Inc	1,902	<i>98-3424(IT)I</i>	
<i>97-1713(IT)G, 96-1884-1885(IT)G</i>		Sokul M	476
Ogilvy, Renault in trust			
Air Rock Drilling Co Ltd (et al)	5,749		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
98-1216(IT)I		97-3059(IT)I	
Tarantino M.	650	William G D McCarthy in trust	
98-1215(IT)I		Legroulx L.	1,162
Tarantino N.	650	98-863(IT)I	
96-706(GST)G		William Peter Halabura	
Taylor, Jordan, Chafetz in trust		Halabura W P.	200
Redmond J & S.	2,808	99-1187(IT)I	
96-705(GST)G		Wilson, Laycraft in trust	
Taylor, Jordan, Chafetz in trust		Allinson D L.	1,000
Taylor J.	2,808	96-3889(IT)G	
97-137(IT)I		Yarmouth Holdings Ltd.	23,738
Teed & Teed in trust			868,546
Dickinson J S.	532		
98-1031(IT)G		CANADIAN HERITAGE	
Thorsteinssons in trust		Public Service Commission	
Continental Lime Ltd.	7,754	<i>Authority—Public Service Commission T-2837-96</i>	
97-3264(IT)G		Compensation in reference of accommodation for	
Thorsteinssons in trust		disability during testing—	
Brown P M.	6,938	Tapp J.	5,000
97-618(IT)G			
Thorsteinssons in trust		CITIZENSHIP AND IMMIGRATION	
Mitchell W J.	3,080	Department	
96-1248-1239-1235-1231(IT)G		<i>Authority—Federal Court Award IMM-4616-97</i>	
Thorsteinssons in trust		Settlement of recovery of legal cost—	
Campbell K J (et al)	30,000	Albert Lominadze.	2,603
86-1194-1196(IT)O		<i>Authority—Federal Court Award 99-CV-163413</i>	
Thorsteinssons in trust		Settlement for legal costs—	
Storrie D (et al)	778	Barbara Jackman.	10,447
95-838(IT)G		<i>Authority—Federal Court Award IMM-1406-99</i>	
Thorsteinssons in trust \$5,251.40		Settlement of recovery of legal excessive cost—	
MacMillan Bloedel Limited.	3,023	Bill Wong in trust for Sakina Khalid Osman.	4,000
91-2256(IT)G		<i>Authority—Federal Court Award IMM-5482-98</i>	
Thorsteinssons in trust Dt 77805/Cr 77801		Settlement for a wrongful decision of a visa officer—	
Iris Christie Ltd.	11,000	Bill Wong in trust for Jainanan Arjun.	6,000
96-2202(IT)G		<i>Authority—Federal Court Award IMM-3766-98</i>	
Tory, Haythe in trust		Settlement for a wrongful decision of a visa officer—	
Canadian Bar Insurance Association.	7,943	Borden & Elliot in trust for Song Zhao.	2,500
96-2999(GST)G		<i>Authority—Federal Court Award IMM-2152-98</i>	
Tremblay G.	262	Settlement of invalid penalties against the applicant—	
97-2280(IT)G		Cawpney and Murphy in trust for International	
Tutino Potechin in trust		Chartering Services Ltd.	2,000
Saardi G.	2,178	<i>Authority—Federal Court Award IMM-3366-96</i>	
97-1370(IT)G		Settlement of recovery of legal cost for a second counsel	
Whitehead, Bird & Miles in trust		claimed by the Respondent—	
Monguart Harwoods Ltd.	2,911	Cecil L Rotenberg in trust for Ching Shin Henry Wong.	5,709
98-1014(IT)I		<i>Authority—Federal Court Award IMM-5416-98</i>	
Wilbur D.	100	Settlement for a wrongful decision of a visa officer—	
98-1612(IT)I		Cecil L Rotenberg in trust for El Balla Ibrahim Hagona.	2,000
Radelet W & J.	100	<i>Authority—Federal Court Award IMM-5017-98</i>	
96-2811(IT)G		Settlement for a wrongful decision of a visa officer—	
William G D McCarthy in trust		Cecil L Rotenberg in trust for Bridget Rennie.	5,500
92735 Canada Ltd.	2,569	<i>Authority—Federal Court Award IMM-831-97</i>	
97-6058-3062-3061-3060-3056(IT)G		Settlement for a wrongful decision and procedures of a	
William G D McCarthy in trust		visa officer—	
Byron P (Estate of) (et al)	12,782	Cecil L Rotenberg in trust for Kin Wing Lau.	4,823

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court Award T-139-99</i>		<i>Authority—Federal Court Award T-1011-98</i>	
Settlement for a wrongful decision of the Judge in this matter—		Settlement of recovery of cost—	
Daniel M Fine in trust for Hing Lai Li	500	Lawrence Wong & Associates in trust for Yuk Wong	1,104
<i>Authority—Federal Court Award A-175-99</i>		<i>Authority—Federal Court Award T-1249-98</i>	
Settlement of recovery of legal cost—		Settlement of recovery of application cost—	
David Matas in trust for Arshad Mahmood Chaudhry	4,078	Lawrence Wong & Associates in trust for	
<i>Authority—Federal Court Award IMM-414-99</i>		Tak Keung Lam	1,115
Settlement for a wrongful decision of a visa officer—		<i>Authority—Federal Court Award A-149-99</i>	
Edward Rice in trust for Hui Lu	1,536	Settlement of recovery of legal cost—	
<i>Authority—Federal Court Award IMM-4543-98</i>		Lorne Waldman & Associates in trust for	
Settlement of recovery of cost regarding a wrongful decision of the Convention Refugee Determination Division (CRDD)—		Dawod Noori Said	1,000
Ferguson and Barnwell in trust for Marion Griffith	2,808	Settlement of recovery of judicial application review cost—	
<i>Authority—Federal Court Award IMM-5528-98</i>		Major Caron in trust for Siu Hon Tong	5,351
Settlement for wrongful and unjustifiable procedures of the Ontario Court General Division in this matter—		<i>Authority—Federal Court Award 28 cases VS M C I</i>	
Ferguson and Barnwell in trust for		Settlement of recovery of application for leave and judicial review costs—	
Jan Hoy Cassells & family	750	Marlene Tyshynskhi in trust for	
<i>Authority—Federal Court Award IMM-5216-98</i>		the Legal Service Society	8,533
Settlement for a misunderstanding between the CRDD and the counsel regarding wrongful instructions and procedures—		<i>Authority—Federal Court Award IMM-2640-98</i>	
Galati, Rodriguez and Associates in trust for		Settlement for a wrongful decision of a visa officer for an application for permanent residence—	
Thurkatharan Sivanayam	2,700	Max Chaudhary in trust for Kin Alma Marcelo	1,000
<i>Authority—Federal Court Award T-1207-98</i>		<i>Authority—Federal Court Award T-1093-97</i>	
Settlement of recovery of legal cost—		Settlement of recovery of legal costs—	
Green and Spiegel in trust for Sau Fun Lau	2,710	McCrea & Associates in trust for Eduards Podins	510,000
<i>Authority—Federal Court Award IMM-4333-98</i>		<i>Authority—Federal Court Award IMM-3295-98</i>	
Settlement of recovery of cost regarding a wrongful decision of the Romanian Intelligence Service (SRI) and the CRDD—		Settlement of recovery of legal cost—	
Henderson Campbell in trust for Otto Brukker,		Michael Crane in trust for	
Jozsef Brukker and Guyla Rudolf Bauer	1,150	Zkarias Amdemichael Eshetu	750
<i>Authority—Federal Court Award IMM-2078-98</i>		<i>Authority—Federal Court Award IMM-5511-98</i>	
Settlement for legal cost—		Settlement for a wrongful decision of a visa officer—	
Irvin H Sherman in trust for Zhi Gang Guan	500	Mira Thow in trust for Yingying Chen	3,392
<i>Authority—Federal Court Award IMM-760-98</i>		<i>Authority—Federal Court Award IMM-3583-98</i>	
Settlement of cost for the applicant's application for a work authorization—		Settlement of recovery of cost for an application for judicial review of a visa officer's decision—	
Jackman, Waldman and Associates in trust for		Moyal & Moyal in trust for Zhonglian Xu	2,000
Jehad Saleh	1,000	<i>Authority—Federal Court Award IMM-423-98</i>	
<i>Authority—Federal Court Award T-1468-98</i>		Settlement of recovery of legal cost and for a wrongful decision of a visa officer—	
Settlement of recovery of application cost—		Mr Young in trust for Vitali Borisovich	8,043
James A Henshall in trust for Kit Ying Ho	1,453	<i>Authority—Federal Court Award IMM-2132-99</i>	
<i>Authority—Federal Court Award IMM-4020-99</i>		Settlement of recovery of legal cost—	
Settlement of recovery of application cost—		Pamila Ahlfeld in trust for Hsien-Ming Chang	1,500
Janet Bomza in trust for Alakkishori Hemant Ami	500	<i>Authority—Federal Court Award IMM-5835-99</i>	
<i>Authority—Federal Court Award T-2040-98</i>		Settlement of recovery of legal cost—	
Settlement of cost in reversing a decision for an application for citizenship—		Peter Golden in trust for the 57 applications for leave and judicial review from Boat 2	8,093
Kenneth L Godfrey of Campbell, Lea, Michael, McConnell and Pigot in trust for Baljit Singh	3,275	<i>Authority—Federal Court Award T-1177-98</i>	
<i>Authority—Federal Court Award IMM-5394-98</i>		Settlement of recovery of legal cost—	
Settlement of recovery of cost—		Peter Li & Company in trust for Keang Sang Kok	2,505
Lawrence Wong & Associates in trust for		<i>Authority—Federal Court Award T-310-97</i>	
Kai Wing Lam	500	Settlement of recovery of legal cost—	
		Peteris (Peter) Arvids Vitols	505,000

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court Award IMM-5835-99</i>		<i>Authority—Federal Court Award IMM-1457-99</i>	
Settlement of recovery of legal cost—		Settlement of recovery of legal cost—	
Pia Zambelli in trust for Vigneswaran	1,000	Timothy Leahy in trust for Damir Galiulin	500
<i>Authority—Federal Court Award IMM-4674-99</i>		<i>Authority—Federal Court Award T-1256-98</i>	
Settlement of recovery of legal cost for failure to attend the		Settlement of legal personal cost—	
scheduled judicial review hearing—		Wing Tung Thomas Yeung	300
Preevanda Sapru in trust for Harjit Singh Grewal	250	<i>Authority—Federal Court Award IMM-4742-98</i>	
<i>Authority—Federal Court Award IMM-3391-98</i>		Settlement of recovery of legal cost—	
Judgement against Damaskin in the matter—		Woloshyn Mattison in trust for	
Receiver General for Canada	(500)	Nelson Guerrero Saavedra	1,189
<i>Authority—Federal Court Award 99 BN 3131</i>		<i>Authority—Federal Court Award IMM-3266-98</i>	
Judgement against Artem Djukic and his business—		Settlement for a wrongful decision of a visa officer—	
Receiver General for Canada	(200)	Zaifman Associates in trust for De He Chen	1,000
<i>Authority—Federal Court Award IMM-503-97</i>		<i>Authority—Federal Court Award IMM-4488-98</i>	
Judgement against T Farooq in the matter—		Settlement for a wrongful decision of a visa officer—	
Receiver General for Canada	(100)	Zaifman Associates in trust for Dirk De Jong	1,200
<i>Authority—Federal Court Award IMM-2702-99</i>		<i>Authority—Federal Court Award IMM-3586-98</i>	
Judgement against Vladimir Zaikine in the matter—		Settlement for a wrongful decision of a visa officer—	
Receiver General for Canada	(500)	Zaifman Associates in trust for Mustafa Maniruzzaman	1,500
<i>Authority—Federal Court Award IMM-4701-99</i>		<i>Authority—Federal Court Award IMM-3587-98</i>	
Settlement of recovery of legal cost for an extension		Settlement for a wrongful decision of a visa officer—	
of time—		Zaifman Associates in trust for Nasima Parveen	1,800
Richard Hendery in trust for Emil Novotny,		<i>Authority—Federal Court Award IMM-3036-98</i>	
Darina Jachymova, Lukas Jachym	450	Settlement for a wrongful decision of a visa officer—	
<i>Authority—Federal Court Award T-1252-98</i>		Zaifman Associates in trust for Yong Ming Zhang	1,200
Settlement of recovery of legal cost—		<i>Authority—Federal Court Award IMM-3264-98</i>	
Rob Seto in trust for Ka-Ching Cheung	1,562	Settlement for a wrongful decision of a visa officer—	
<i>Authority—Federal Court Award IMM-6658-98</i>		Zaifman Associates in trust for Li Yue	1,000
Settlement of recovery of legal cost—			1,900,829
Robert W Young in trust for Steven Wilds	800		
<i>Authority—Federal Court Award IMM-290-98</i>			
Settlement of legal cost—		ENVIRONMENT	
Rocco Galati in trust for Gabriel Joachim Chung	1,500	Department	
<i>Authority—Federal Court Award IMM-903-98</i>		<i>Authority—Federal Court Award AR-2-34766</i>	
Settlement of legal cost for an application—		Motor vehicle accident—	
Rocco Galati in trust for Sukhmander Singh	1,000	McKellar Group in trust for Wilson J	102,000
<i>Authority—Federal Court Award T-871-99</i>		Patterson, Palmer, Hunt, Murphy in trust for Wilson J	106,729
Settlement of legal cost regarding an application—		<i>Authority—Federal Court Award AR-2-46206</i>	
Samuel Eng & Associates in trust for Yang Wang	750	Motor vehicle accident—	
<i>Authority—Federal Court Award T-938-95</i>		Williams, Roebottom, McKay &	
Settlement of legal cost—		Marshall in trust for McCarthy D	20,000
Scott & Aylen in trust for Johann Dueck	750,000		228,729
<i>Authority—Federal Court Award IMM-4988-98</i>			
Settlement for a wrongful decision of a visa officer—		HEALTH	
Sherritt Green in trust for Tong Xu	1,200	Department	
<i>Authority—Federal Court Award IMM-4031-98</i>		<i>Authority—Federal Court Award</i>	
Settlement for a wrongful decision of a visa officer—		Hepatitis C Court Judgements:	
Schreiber & Smurlick for Hassanali Jan Ahmad Nejad	500	Endean - C965349	
<i>Authority—Federal Court Award IMM-4497-98</i>		Mitchell - A981187	
Settlement of legal cost—		Parsons - 98-CV-141369	
Smith Lyons in trust for Sandra Jean Quintin	4,000	Kreppner - 98-CV-146405	
<i>Authority—Federal Court Award IMM-14-99</i>		Honhon - 500-06-00016-960	
Settlement of recovery of legal cost—		Page - 500-06-00068-987	
Timothy Leahy in trust for Shavkiat Abaev	1,000	Hepatitis C Fund, Royal trust	855,291,312

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court Award 87E-20395 RYTTER</i>		<i>Authority—Federal Court of Canada Trial Division T-782-97</i>	
Refund of seized money under section 15 of the Narcotic Control Act—		Wrongful alienation of reserve lands—	
Hart, Peter in trust for John Rytter	72,976	Parlee McLaws in trust for Samson Cree First Nations	5,000
		<i>Authority—Federal Court of Canada Trial Division T-2804-97</i>	
855,364,288		Wrongful alienation of reserve lands—	
		Blake Cassels & Graydon in trust for	
		Ermieskin Nation	5,000
			344,228
HUMAN RESOURCES DEVELOPMENT		INDUSTRY	
Department		Department	
CORPORATE SERVICES PROGRAM		<i>Authority—Federal Court of Canada T-2432-88</i>	
<i>Authority—Court Award C196-01-98572</i>		Payment of legal fees pursuant to judgement—	
Payment of settlement to an employee on long-term disability not being advised of ERI/EDI options—		Canadian Real Estate Association	4,778
Perlov Stewart Lincoln in trust for Woodrow MP	3,500		
HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		JUSTICE	
<i>Authority—Federal Court Award A-420-98</i>		Department	
Legal costs—		<i>Authority—Ontario Superior Court</i>	
Donaldson J.	350	Payment of legal defence costs—	
<i>Authority—Federal Court Award T-393-97</i>		Greenspan, Henein and White in trust	
Legal costs—		S Greganti	108,491
Morris/Rose/Ledgett in trust	25,000	<i>Authority—Ontario Provincial Court</i>	
<i>Authority—Federal Court Award T-1136-95</i>		Payment of legal defence costs—	
Legal costs—		John Fitzmaurice, Barrister & Solicitor in trust	
Paradis Brayley & Associés	282	W Simpson	2,056
	25,632	<i>Authority—Ontario Provincial Court</i>	
	29,132	Payment of legal defence costs—	
		Samuel Goldstein, Barrister & Solicitor in trust	
		N Kerr	1,005
		<i>Authority—Ontario Provincial Court</i>	
		Payment of legal defence costs—	
		Legal Counsel, Ontario Legal Aid, Jeffrey D Root	500
			112,052
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		Canadian Human Rights Commission	
Department		<i>Authority—Federal Court Award T-795-99</i>	
INDIAN AND INUIT AFFAIRS PROGRAM		Payment of legal costs following a judicial review—	
<i>Authority—Supreme Court of British-Columbia C981165</i>		CANADA 3000 Airlines Ltd.	10,000
Payment for increased costs—		<i>Authority—Federal Court Award T-795-99</i>	
Soroka and Grant in trust for Gitanyow First Nations	30,000	Payment of legal costs following a judicial review—	
<i>Authority—Court of Queen's Bench for Saskatchewan</i>		CANADA 3000 Airlines Ltd.	1,000
Judicial Centre of Regina QBG No 2708			11,000
MacPherson, Leslie & Tyerman in trust			123,052
Description and name of plaintiff are withheld	221,340	NATIONAL DEFENCE	
<i>Authority—Federal Court Award T-1874-92</i>		<i>Authority—Supreme Court Award BC #C935642</i>	
Reimbursement of expert fees and solicitors' fees		Cost awarded with respect to judgement and interest—	
incurred to have name entered on Saddle		Heenan Blaikie in trust for Leblanc J	13,646
Lake Band List—		<i>Authority—Federal Court of Canada Trial Division T-2906-93 N/D 31896</i>	
McBean Becker in trust for Steinhauer Anderson K	7,000	Cost awarded with respect to expropriation of land re:	
<i>Authority—Court of Queen's Bench for Saskatchewan</i>		Genivar Inc	371,663
Judicial Centre of Regina QBG No 1665			
Merchant Law Group in trust			
Description and name of plaintiff are withheld	70,888		
<i>Authority—Federal Court of Canada Trial Division T-617-85</i>			
Wrongful alienation of reserve lands—			
Dubuc Osland in trust for Montana Band	5,000		

COURT AWARDS—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
K Krause—Memorandum of Agreement PSSRB #166-2-29012 and #166-2-28013 Grievance settlement	5,165	National Parole Board <i>Authority—Federal Court of Canada</i> <i>Trial Division T-1368-97</i> Payment of general damages plus interest costs to an inmate— Antoine C Zazour	8,716
	390,474		213,631
SOLICITOR GENERAL			
Correctional Service <i>Authority—Federal Court Award T-2775-91</i> Compensation for wrongful transfer— Charles B Davidson in trust for Eugene Campbell	10,000	TRANSPORT Department <i>Authority—Supreme Court of Newfoundland</i> <i>1990 St J No 2161</i> Settlement of a claim for loss of fishing vessel— William Roebathan McKay & Marshall for Hickey John ...	1,900,000
<i>Authority—Federal Court Award T-1368-97</i> Compensation for infringement of inmate's human rights and liberties— Antoine C Zazour	8,226	William Roebathan McKay & Marshall for Glovertown Shipyards	106,625
<i>Authority—Federal Court Award T-2775-91</i> Compensation for wrongful transfer— Charles B Davidson in trust for Harold S Dubarry	8,000	William Roebathan McKay & Marshall for Newfoundland Marine Design Limited and Maritime Consultants Limited	64,917
<i>Authority—Federal Court Award T-2775-91</i> Compensation for wrongful transfer— Charles B Davidson in trust for Arthur Winters	8,000		2,071,542
<i>Authority—Federal Court Award T-195-97</i> Payment of court costs and disbursements relating to staffing mode and linguistic profile of AS-02 level position— Nelligan Power in trust for Don B Rogers'	2,000	TREASURY BOARD Secretariat CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM <i>Authority—Federal Court Award</i> Payment of legal costs pursuant to a court case to obtain her rightful benefits under the <i>Public Service</i> <i>Superannuation Act</i> — Suzy-Guyline Gagnon, attorney in trust for St-Hilaire C	4,000
<i>Authority—Federal Court Award T-220-98</i> Compensation for wrongful transfer— Allen Edward Bullock	1,200	<i>Authority—Ontario Court (General Division)</i> Costs awarded with respect to pension benefits— Spinks N	35,165
<i>Authority—Supreme Court of British Columbia</i> SO27833 Payment of court costs and disbursements relating to damages and loss of earnings capacity in relation to head injury sustained while using weight training equipment— McMurphy & Co in trust for Luc Dulude	163,111		39,165
<i>Authority—Ontario Court 98-CV-6618</i> Compensation for serious irreparable physical and psychological damage as a result of the electroshock— Genest, Murray in trust for Dorothy Mills Proctor	4,378	Total	861,583,394
	204,915		

SECTION 11

1999-2000

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

CONTENTS

	<i>Page</i>
Agriculture and Agri-Food	11.2
Canadian Heritage	11.4
Environment	11.6
Fisheries and Oceans	11.8
Health	11.12
Human Resources Development	11.12
Indian Affairs and Northern Development	11.14
Industry	11.16
Justice	11.20
National Defence	11.20
Natural Resources	11.22
Public Works and Government Services	11.22
Solicitor General	11.24
Transport	11.24

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year.

An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Canada Agriculture Infrastructure Program .....	...	...	...	...

Canada/Manitoba partnership agreement on municipal water infrastructure .....	...	...	...	...

Canada/Saskatchewan Agri-Food Innovation Agreement .....	...	...	...	...

Canada/Saskatchewan partnership agreement on rural development .....	...	...	...	...

Canada/Saskatchewan partnership agreement on water- based economic development .....	...	...	...	...

Contributions to 4-H clubs	8	8	14	9
	8	8	14	9
	<i>173</i>	<i>145</i>	<i>280</i>	<i>159</i>
Crop insurance and waterfowl	118	758	405	1,939
	67	562	467	1,990
	<i>1,475</i>	<i>23,841</i>	<i>6,938</i>	<i>26,529</i>
Economic and regional development agreements .....	...	...	...	...

	<i>6,740</i>	<i>27,545</i>	<i>33,040</i>	<i>32,296</i>
Grants to organizations under the Safety Net Companion Programs .....	...	...	...	...

	...	...	...	<i>1,500</i>
Green plan .....	...	...	...	...

	<i>636</i>	<i>848</i>	<i>1,152</i>	<i>1,056</i>

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	2,962	15,362	3,800	...	22,124	...	...	...	22,124
...	...	7,376	18,361	6,268	1,748⁽¹⁾	33,753	...	...	...	33,753
...	...	17,734	59,659	25,492	1,478	104,363	...	...	...	104,363
...
...	...	279	...	...	...	279	...	...	...	279
...	...	27,379	...	...	...	27,379	...	...	...	27,379(f)
...	...	...	7,792	...	...	7,792	...	...	...	7,792
...	...	...	13,973	...	...	13,973	...	...	...	13,973
...	...	...	41,807	...	...	41,807	...	...	...	41,807
...
...	...	...	485	...	...	485	...	...	...	485
...	...	...	3,311	...	...	3,311	...	...	...	3,311(f)
...
...
...	...	...	2,450 ⁽¹⁾	2,450	...	...	...	2,450⁽¹⁾
...	...	...	11,867	...	...	11,867	...	...	...	11,867(f)
20	58	21	33	29	25	225	...	...	...	225
20	58	21	33	29	25	225	...	...	...	225
198	1,388	474	541	639	309	4,306	...	...	...	4,306
17,396	26,032	38,328	68,026	56,933	7,555	217,490	...	...	...	217,490
18,314	27,227	41,769	71,108	53,673	11,703	226,880	...	...	...	226,880
298,565	484,515	501,966	1,533,870	1,048,615	97,702	4,024,016	...	...	...	4,024,016
1,319	...	...	...	...	...	1,319	...	...	...	1,319
2,057	...	...	...	...	...	2,057	...	...	...	2,057
45,057	...	12,797	13,169	8,676	19,555	198,875	...	...	...	198,875
...
...	...	...	32,870	...	...	32,870	...	...	...	32,870
...	...	...	34,870	56	2,000	38,426	...	...	...	38,426
...
...
16,810	21,020	2,222	4,606	16,067	4,964	69,381	33	...	47	69,461(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Gross revenue insurance plan .....	...	...	...	22
	...	9,813	2,315	4,904
Net Income Stabilization Account	89	2,357	1,456	1,333
	94	2,312	1,378	1,150
	509	12,423	6,522	6,031
New Brunswick Debt Refinancing Program .....	...	...	...	68

	...	...	...	492
Payments in connection with the <i>Farm Income Protection Act</i> Canada/Nova Scotia Apple Industry Development Fund .....	...	...	143	...
	...	...	69	...
	...	...	286	...
Payments in connection with the <i>Farm Income Protection Act</i> Net Income Stabilization Account	45	2,188	674	...
	44	2,089	635	...
	130	6,201	1,923	...
Payments in connection with the <i>Farm Income Protection Act</i> Safety Net Companion Programs	1,173	...	490	...
	1,749	815	575	...
	4,587	3,648	2,755	902
Payments in connection with the <i>Farm Income Protection Act</i> Transition programs for Red Meats .....	...	...	...	...
	...	181	209	124

Rabies indemnification program .....	...	...	...	...
	...	...	...	5
Tobacco diversification plan .....	...	...	...	...
	...	4,900	566	141
Canada-Saskatchewan Agri-Food Innovation Fund (AFIF) .....	...	...	...	...

Payments in lieu of Grants to the provinces of Saskatchewan and Manitoba to establish emergency farm relief packages .....	...	...	...	...

Total ministry	1,433	5,311	3,182	3,371
	1,962	5,786	3,138	3,149
	9,663	85,897	53,231	73,237
CANADIAN HERITAGE				
Department				
Newfoundland cooperation agreement on culture .....	...	...	...	...
	1,306	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	60	...	18	...	100	...	...	...	100
...	...	70	...	70	...	140	...	...	...	140
250,200	340,762	384,431	902,975	567,168	12,578	2,475,146	...	...	...	2,475,146
3,234	50,503	34,502	81,713	63,420	5,433	244,040	...	...	...	244,040
2,684	48,590	35,795	82,637	65,622	5,154	245,416	...	...	...	245,416
13,353	266,158	199,434	692,591	297,607	31,965	1,526,593	...	...	...	1,526,593
...	...	...	...	...	...	68	...	...	...	68
...
...	...	...	...	...	...	492	...	...	...	492
...	...	...	...	...	...	143	...	...	...	143
...	...	...	...	...	...	69	...	...	...	69
...	...	...	...	...	...	286	...	...	...	286
...	16,467	...	75,000	...	...	94,374	...	...	...	94,374
...	15,413	...	...	...	...	18,181	...	...	...	18,181
...	48,914	...	75,000	22,347	...	154,515	...	...	...	154,515
34,859	...	1,529	5,657	15,323	313	59,344	...	...	...	59,344
41,858	10,000	268	...	2,155	142	57,562	...	...	...	57,562
182,541	64,085	14,405 ⁽¹⁾	5,850	81,908 ⁽¹⁾	455	361,136	...	...	...	361,136 ⁽¹⁾
...	...	...	...	2,020	...	2,020	...	...	...	2,020
...	...	...	...	3,153	...	3,153	...	...	...	3,153
5,217	3,617	2,080	1,108	13,422	288	26,246	...	...	...	26,246
...	5	7	...	...	...	12	...	...	...	12
...	4	...	...	...	...	4	...	...	...	4
232	2,360	60	18	1	...	2,676	...	...	...	2,676
...
...	890	...	...	...	...	890	...	...	...	890
3,217	40,598	...	...	...	...	49,422	...	...	...	49,422(f)
...	...	...	560	...	...	560	...	...	...	560
...
...	...	...	560	...	...	560	...	...	...	560
...	...	60,000	180,000	...	...	240,000	...	...	...	240,000
...
...	...	60,000	180,000	...	...	240,000	...	...	...	240,000(f)
56,828	93,065	137,409	434,143	141,543	13,326	889,611	...	...	...	889,611
64,933	102,182	78,202	201,106	124,702	17,024	602,184	...	...	...	602,184
632,849	1,209,332	1,198,219	3,505,237	1,980,866	171,109	8,919,640	33	...	47	8,919,720
...
...
...	...	...	...	...	...	1,306	...	...	...	1,306(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Nova Scotia cooperation agreement on culture.....	...	...	...	...
	...	...	609	...
Official language in education program.....	2,792	1,346	6,977	17,304
	3,451	1,117	5,817	13,498
	71,163	35,352	132,382	538,172
Winnipeg development agreement on culture.....	...	...	...	...

Parks Canada Agency				
Canada/Alberta Strategic Alliance.....	...	...	...	...

Total ministry	2,792	1,346	6,977	17,304
	3,451	1,117	5,817	13,498
	72,469	35,352	132,991	538,172

ENVIRONMENT

Department

Canada/Newfoundland climate network expansion agreement.....	...	...	...	...
	29	...	...	...
	1,110	...	...	...
Canada/Quebec climate network expansion agreement.....	...	...	...	...

Flood damage reduction				
British Columbia.....	...	...	...	...

Flood risk mapping.....	...	...	...	...

North American Waterfowl Management Plan.....	...	...	...	...

Ottawa River regulation.....	...	...	...	...

Protection and clean-up of St-Lawrence River.....	...	...	...	...

Pulp and paper.....	...	...	...	...

Sustainable management program for the				
Fraser River Basin.....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...	...	...	...	...	...	609	...	...	...	609(f)
51,526	67,232	11,835	5,517	13,684	12,106	190,319	2,117	1,114	887	194,437
42,470	72,060	8,055	5,141	9,308	11,372	172,289	3,085	...	680	176,054
2,159,326	1,793,258	190,451	156,133	205,380	215,580	5,497,197	21,330	1,114	15,262	5,534,903
...	...	204	...	...	...	204	...	...	...	204
...	...	365	...	...	...	365	...	...	...	365
...	...	1,385	...	...	...	1,385	...	...	...	1,385
...	...	...	...	782	...	782	...	...	...	782
...	...	...	...	633	...	633	...	...	...	633
...	...	...	...	3,318	...	3,318	...	...	...	3,318(f)
51,526	67,232	12,039	5,517	14,466	12,106	191,305	2,117	1,114	887	195,423
42,470	72,060	8,420	5,141	9,941	11,372	173,287	3,085	...	680	177,052
2,159,326	1,793,258	191,836	156,133	208,698	215,580	5,503,815	21,330	1,114	15,262	5,541,521
...
...	...	...	...	...	...	29	...	...	...	29
...	...	...	...	...	...	1,110	...	...	...	1,110
205	...	...	...	...	...	205	...	...	...	205
207	...	...	...	...	...	207	...	...	...	207
5,394	...	...	...	...	...	5,394	...	...	...	5,394
...
...
...	...	...	...	...	582	582	...	...	...	582(f)
...
13,305	8,742	1,753	2,183	2,587	1,162	29,732	...	...	...	29,732(f)
...	...	386	370	147	2	905	...	...	...	905
...	...	411	738	609	...	1,758	...	...	...	1,758
...	...	1,914	3,279	2,613	16	7,822	...	...	...	7,822
27	...	...	...	...	...	27	...	...	...	27
86	79	...	...	...	...	165	...	...	...	165
1,342	1,156	...	...	...	...	2,498	...	...	...	2,498
1,200	...	...	...	...	...	1,200	...	...	...	1,200
1,500	...	...	...	...	...	1,500	...	...	...	1,500
22,910	...	...	...	...	...	22,910	...	...	...	22,910
300	...	...	...	...	...	300	...	...	...	300
300	...	...	...	...	...	300	...	...	...	300
1,750	...	...	...	...	273	2,023	...	...	...	2,023
...
...
...	...	...	...	...	3,316	3,316	...	...	...	3,316(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Water quality monitoring agreements .....	...	...	...	...
	1,716	488	15	548
Water quantity survey agreement	143,620	10,000	114,769	119,348
	124	10	76	124
	148,213	10,767	117,430	124,099
Weather radio network .....	...	...	...	2,000
	1,064	21	791	2,376
Canadian Environmental Assessment Agency				
Saskatchewan Uranium Mining Developments .....	...	...	...	...

Terra Nova Offshore Petroleum Board .....	...	...	...	...
	491,821	...	...	...
	727,707	...	...	...
Total ministry	143,620	10,000	114,769	121,348
	491,974	10	76	126
	879,810	11,276	118,236	127,023

FISHERIES AND OCEANS**Department**

Atlantic Fisher Early Retirement Program	2,164	...	...	...
	2,253	...	...	...
	8,054	43	2,688	...
BC Hydro Water Use Planning .....	...	...	...	...

Burrard Inlet Environmental Action Plan .....	...	...	...	...

Canada/BC Agreement—Joint Habitat Restoration, Protection and Data Sharing .....	...	...	...	...

Cooperative agreement for fishing industry development .....	...	...	...	...
	4,523	...	...	...
Defensible Methods Project (OMNR) .....	...	...	...	...

Forest Renewal BC Watershed Restoration Program .....	...	...	...	...

Fraser Basin management program .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...	...	...	...	...	...	2,767	...	...	...	2,767(f)
200	577	...	...	...	...	388,514	...	...	...	388,514
200	592	...	...	...	...	1,126	...	...	...	1,126
18,683	15,716	6,117	5,823	14,211	...	461,059	...	...	...	461,059
...	...	...	...	...	...	2,000	...	...	...	2,000
...	...	...	...	...	...	2	...	...	...	2
...	...	...	...	...	...	4,252	...	...	...	4,252
...
...
...	...	...	1,788,214	...	...	1,788,214	...	...	...	1,788,214(f)
...
...	...	...	...	...	...	491,821	...	...	...	491,821
...	...	...	...	...	...	727,707	...	...	...	727,707(f)
1,932	577	386	370	147	2	393,151	...	...	...	393,151
2,293	671	411	738	609	...	496,908	...	...	...	496,908
63,384	25,614	9,784	1,799,499	19,411	5,349	3,059,386	...	...	...	3,059,386
...	...	...	...	...	...	2,164	...	...	...	2,164
...	...	...	...	...	...	2,253	...	...	...	2,253
673	...	...	...	...	...	11,458	...	...	...	11,458
...	...	...	...	...	161	161	...	...	...	161
...	...	...	...	...	49	49	...	...	...	49
...	...	...	...	...	310	310	...	...	...	310
...	...	...	...	...	80	80	...	...	...	80
...	...	...	...	...	50	50	...	...	...	50
...	...	...	...	...	522	522	...	...	...	522
...	...	...	...	...	771	771	...	...	...	771
...	...	...	...	...	1,106	1,106	...	...	...	1,106
...	...	...	...	...	1,995	1,995	...	...	...	1,995
...
...
...	...	...	...	...	...	4,523	...	...	...	4,523(f)
...	190	...	...	...	...	190	...	...	...	190
...	175	...	...	...	...	175	...	...	...	175
...	390	...	...	...	...	390	...	...	...	390
...	...	...	...	...	161	161	...	...	...	161
...	...	...	...	...	56	56	...	...	...	56
...	...	...	...	...	926	926	...	...	...	926
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	50	50	...	...	...	50
...	...	...	...	...	1,287	1,287	...	...	...	1,287

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Fraser River Estuary management

Hamilton Harbour Remedial Action Plan

Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production (formerly Hydrographic Arctic Survey)

Hydrographic Arctic Survey—Rankin Inlet

Northern Cod early retirement program	5,347	...	...	...
	7,727	...	...	...
	63,847	...	...	...
Operation of Alouette River hatchery

Restoration of Atlantic salmon stocks in Lake Ontario

Watershed Management Plan

Canadian Fisheries Adjustment Restructuring Program	10,738	...	...	...
	13,309	...	...	...
	24,047	...	...	...
Habitat Manipulation Experiment in Sault Ste Marie (OMNR)

Lower Trophic Level Production in Lake Erie (ONT)

Productive Capacity Research

Puntledge River Steelhead

Atlantic Salmon

Methods & Standard Manual for Escapement

OMNR Watershed Workshop

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	100	100	...	...	...	100
...	...	...	...	...	100	100	...	...	...	100
...	...	...	...	...	740	740	...	...	...	740
...	70	...	...	...	...	70	...	...	...	70
...	40	...	...	...	...	40	...	...	...	40
...	602	...	...	...	...	602	...	...	...	602
...
...	...	...	...	...	...	...	1,650	...	...	1,650
...	...	...	...	...	...	...	4,860	...	...	4,860
...
...	...	...	...	...	...	...	486	...	...	486
...	...	...	...	...	...	5,347	...	...	...	5,347
...	...	...	...	...	...	7,727	...	...	...	7,727
...	...	...	...	...	...	63,847	...	...	...	63,847
...	...	...	...	...	50	50	...	...	...	50
...	...	...	...	...	24	24	...	...	...	24
...	...	...	...	...	567	567	...	...	...	567
...
...	25	...	...	...	...	25	...	...	...	25
...	39	...	...	...	...	39	...	...	...	39
...	39	...	...	...	...	39	...	...	...	39
...	36	...	...	...	...	36	...	...	...	36
...	111	...	...	...	...	111	...	...	...	111
...	...	...	...	...	...	10,738	...	...	...	10,738
...	...	...	...	...	...	13,309	...	...	...	13,309
...	...	...	...	...	...	24,047	...	...	...	24,047
...	199	...	...	...	...	199	...	...	...	199
...	120	...	...	...	...	120	...	...	...	120
...	319	...	...	...	...	319	...	...	...	319
...	20	...	...	...	...	20	...	...	...	20
...	122	...	...	...	...	122	...	...	...	122
...	142	...	...	...	...	142	...	...	...	142
...	315	...	...	...	...	315	...	...	...	315
...	120	...	...	...	...	120	...	...	...	120
...	435	...	...	...	...	435	...	...	...	435
...	...	...	...	...	7,100	7,100	...	...	...	7,100
...	...	...	...	...	7,100	7,100	...	...	...	7,100
...	...	...	...	...	40,878	40,878	...	...	...	40,878
...	...	...	...	...	40,878	40,878	...	...	...	40,878
...	...	...	...	...	16,310	16,310	...	...	...	16,310
...	...	...	...	...	16,310	16,310	...	...	...	16,310
...	10	...	...	...	...	10	...	...	...	10
...	10	...	...	...	...	10	...	...	...	10

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Effects of Hydro Ramping on Fish Habitat .....	...	...	...	...
.....
.....
Project Quinte .....	...	...	...	...
.....
.....
Total ministry	18,249	...	...	...
.....	23,289	...	...	...
.....	100,471	43	2,688	...
HEALTH				
Department				
Alcohol and Drug Treatment and Rehabilitation	489	306	599	542
.....	489	306	599	542
.....	3,752	918	6,523	4,102
HUMAN RESOURCES DEVELOPMENT				
Department				
Canada Assistance Plan ⁽²⁾	24	747	(677)	466
.....	(3)	...	(612)	669
.....	2,148,021	488,139	2,945,818	2,951,522
Canadian jobs strategy .....	...	...	...	...
.....	...	60	30	...
.....	324,901	44,801	236,081	334,876
New Brunswick Works .....	...	...	...	...
.....
.....	...	...	...	21,807
Older worker adjustment .....	...	...	...	...
.....
.....	10,018	1,362	12,553	4,857
Strategic initiatives .....	...	...	...	...
.....	118	1,011	2,300	6,001
.....	9,963	7,076	13,573	38,357
Employability Assistance for people with disabilities	4,110	625	7,445	5,274
.....	4,110	479	7,445	5,274
.....	69,791	7,003	115,812	98,505
National Child Benefit ⁽³⁾
.....
.....
Total ministry	4,134	1,372	6,768	5,740
.....	4,225	1,550	9,163	11,944
.....	2,562,694	548,381	3,323,837	3,449,924

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	330	...	...	...	...	330	...	...	...	330
...
...	330	...	...	...	...	330	...	...	...	330
...
...	222	...	...	...	...	222	...	...	...	222
...
...	222	...	...	...	...	222	...	...	...	222
...	1,395	...	...	...	65,686	85,330	...	...	...	85,330
...	638	...	...	...	1,435	25,362	1,650	...	...	27,012
673	2,600	...	...	...	70,635	177,110	5,346	...	...	182,456
2,866	4,783	694	670	1,366	1,640	13,955	282	...	263	14,500
2,866	4,783	694	670	1,366	1,640	13,955	282	...	263	14,500
26,744	62,177	4,176	8,363	13,518	22,246	152,519	846	...	789	154,154
13,889	30,312	...	...	11,446	...	56,207	...	...	(66)	56,141
...	5,501	2,139	...	...	...	7,694	...	...	421	8,115
21,543,662	28,508,500	3,603,795	3,065,566	7,995,189	11,918,211	85,168,423	318,437	...	94,797	85,581,657
...
2	...	...	...	...	...	92	...	...	...	92
1,888,840	1,932,218	256,142	279,979	610,677	765,906	6,674,421	...	...	...	6,674,421(f)
...
...
...	...	...	...	...	...	21,807	...	...	...	21,807(f)
...
212,091	136,607	7,403	762	...	35,008	420,661	...	...	...	420,661(f)
...
19	3,636	3,584	2,133	160	7,129	26,091	400	...	192	26,683
82,284	34,145	14,737	15,332	3,130	52,154	270,751	5,040	...	1,210	277,001(f)
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	65,362	7,914	9,953	22,343	27,000	189,013	...	...	...	189,013
348,176	1,046,264	147,157	166,188	398,793	393,371	2,791,060	15,094	...	20,742	2,826,896
...
...
...
53,022	95,674	7,914	9,953	33,789	27,000	245,366	...	...	(66)	245,300
39,154	74,499	13,637	12,086	22,503	34,129	222,890	400	...	613	223,903
24,075,053	31,657,734	4,029,234	3,527,827	9,007,789	13,164,650	95,347,123	338,571	...	116,749	95,802,443

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Access road Atikamekw—C.N.A.

Beverly and Kaminuriak Caribou management agreement

Capital facilities and common services				
Janvier/Chipewyan Prairie for a multi-year				
agreement between INAC and M.D. of Wood Buffalo

Commission for Health and Social services for the First Nations				
of Quebec and Labrador

Cree-Kativik school board (James Bay)

Cree trappers association

Forest protection

Hydro land lines

Infrastructure program

Infrastructure rehabilitation—Schefferville

Joint Education Capital Agreement—IANC,				
Manow—NAN bands.

Natural resources development

Newfoundland agreement	9,307	...	...	...
	7,875	...	...	...
	104,435	...	...	...

Northeastern Quebec agreement

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
6,148	6,148	...	...	...	6,148(f)
...	14	...	...	14
...	10	...	...	10
...	177	...	...	177
...
...	574	...	574	...	...	...	574
...	1,772	...	1,772	...	...	...	1,772(f)
146	146	...	...	...	146
145	145	...	...	...	145
849	849	...	...	...	849
70,463	70,463	...	...	...	70,463
67,156	67,156	...	...	...	67,156
906,947	906,947	...	...	...	906,947
82	82	...	...	...	82
82	82	...	...	...	82
1,706	1,706	...	...	...	1,706
102	1,738	...	1,908 ⁽¹⁾	3,748	...	...	...	3,748
102	1,126	...	1,070 ⁽¹⁾	2,196	...	...	...	2,196
102	12,821	...	8,111	...	...	21,034	...	...	...	21,034
...
...
1,000	...	106,450 ⁽¹⁾	107,450	...	...	...	107,450(f)
...
...	1,670	...	...	1,670
...	6,753	...	...	6,753
33	33	...	...	...	33
928	928	...	...	...	928
2,685	2,685	...	...	...	2,685
...
...	33,060	...	...	...	...	33,060	...	...	...	33,060
...	500	...	...	...	...	500	...	...	...	500
...	500	...	...	...	...	500	...	...	...	500
...	10,581	...	...	...	...	10,581	...	...	...	10,581
...	9,307	...	...	...	9,307
...	7,875	...	...	...	7,875
...	104,435	...	...	...	104,435
2,199	2,199	...	...	...	2,199
2,233	2,233	...	...	...	2,233
47,817	47,817	...	...	...	47,817

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Northern flood agreement

Roads on reserves

Social services

Tripartite agreement—Algonquins of Barrière Lake

Tripartite economic development negotiations

Tripartite Indian services

Tripartite treaty negotiations

Nunavik Housing

Interim Resource Management Assistance Program

Nunavik Commission

Labrador Inuit Agreement	23	...	...	...
	23	...	...	...
Total ministry	9,330	...	...	...
	7,875	...	...	...
	104,458	...	...	...
INDUSTRY				
Department				
Canada/Ontario infrastructure

Eastern Ontario Economic Recovery Initiative

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	1,737	...	...	...	1,737	...	...	...	1,737
...	...	1,764	...	...	...	1,764	...	...	...	1,764
...	...	111,095	...	...	...	111,095	...	...	...	111,095
...	...	1,624	...	...	...	1,624	...	...	...	1,624
...	...	200	...	...	...	200	...	...	...	200
...	...	20,477	...	...	...	20,477	...	...	...	20,477
...	111,565	...	...	...	...	111,565	...	...	...	111,565
...	93,902 ⁽¹⁾	93,902	...	...	...	93,902
...	1,359,772	...	...	...	...	1,359,772	...	...	...	1,359,772
339	...	...	...	...	...	339	...	...	...	339
406	...	...	...	...	...	406	...	...	...	406
4,124	...	...	...	...	...	4,124	...	...	...	4,124
...	382	...	...	...	...	382	...	...	...	382
...	331	...	...	...	...	331	...	...	...	331
...	3,159	...	...	...	...	3,159	...	...	...	3,159(f)
...	667	...	...	...	...	667	...	...	...	667
...	725	...	...	...	...	725	...	...	...	725
...	9,620	...	...	...	...	9,620	...	...	...	9,620(f)
...	...	...	...	...	4,694	4,694	...	...	...	4,694
...	...	...	...	...	4,802	4,802	...	...	...	4,802
...	...	...	...	...	26,848	26,848	...	...	...	26,848
...
2,500	...	...	...	...	...	2,500	...	...	...	2,500
2,500	...	...	...	...	...	2,500	...	...	...	2,500
...	...	...	...	...	...	...	1,125	...	...	1,125
...	...	...	...	...	...	...	1,220 ⁽¹⁾	1,220
...	...	...	...	...	...	...	2,345	...	...	2,345
160	...	...	...	...	...	160	...	...	...	160
...
160	...	...	...	...	...	160	...	...	...	160
...	...	...	...	...	...	23	...	...	...	23
...
...	...	...	...	...	...	23	...	...	...	23
73,524	114,852	3,361	1,908	...	4,694	207,669	1,139	...	...	208,808
73,450	1,556	1,964	...	574	4,802	90,221	1,680	...	...	91,901
972,936	151,448	131,572	1,070	1,772	26,848	1,390,104	8,150	...	...	1,398,254

...	25,000	...	...	...	...	25,000	...	...	...	25,000
...	65,170	...	...	...	...	65,170	...	...	...	65,170
...	795,771	...	...	...	...	795,771	...	...	...	795,771
...	3,324	...	...	...	...	3,324	...	...	...	3,324
...	2,557	...	...	...	...	2,557	...	...	...	2,557
...	8,681	...	...	...	...	8,681	...	...	...	8,681

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Industrial and regional development .....	...	...	...	...
	630,651	310,879	690,209	561,133
Tourism co-operative partnership agreements .....	...	...	...	...
	11,427	4,493	6,611	2,907
Atlantic Canada Opportunities Agency				
Cooperation agreements	8,707	12,919	36,990	15,636
	9,019	7,183	53,894	16,150
	172,252	103,031	176,445	177,838
Cooperation agreements - TAGS/CED	7,531	...	1,578	...
	10,181	...	1,489	20
	27,421	...	6,579	983
Cooperation agreements - TAGS/ER	12,717	...	2,856	791
	13,584	...	2,721	463
	53,641	...	7,437	2,224
Economic development Agency of Canada for the Regions of Quebec				
Canada/Quebec tourism development sub-agreement .....	...	...	...	...

Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement .....	...	...	...	...

Contributions under the temporary economic reconstruction program .....	...	...	...	...

Western Economic Diversification				
Agreement on Asia-Pacific Initiatives .....	...	...	...	...

Canada Infrastructure Works .....	...	...	...	...

Partnership Agreements .....	...	...	...	...

Red River Valley flood proofing and diking enhancements .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5,185	5,185	...	...	...	5,185
18,198	18,198	...	...	...	18,198
487,865	279,136	312,968	193,718	142,342	162,075	3,770,976	30,708	...	13,439	3,815,123
...
...
5,060	1,281	...	...	3,832	...	35,611	2,894	...	4,662	43,167(f)
12	74,264	...	...	...	74,264
2	86,248	...	...	...	86,248
14	139	...	...	...	...	629,719	...	...	...	629,719
...	9,109	...	...	...	9,109
...	11,690	...	...	...	11,690
...	34,983	...	...	...	34,983
...	16,364	...	...	...	16,364
...	16,768	...	...	...	16,768
...	63,302	...	...	...	63,302
...
450	450	...	...	...	450
26,201	26,201	...	...	...	26,201
15,354	15,354	...	...	...	15,354
44,730	44,730	...	...	...	44,730
609,581	609,581	...	...	...	609,581
1,754	1,754	...	...	...	1,754
4,852	4,852	...	...	...	4,852
13,789	13,789	...	...	...	13,789
...
...	5,000	5,000	...	...	...	5,000 ⁽¹⁾
...	60,000	60,000	...	...	...	60,000(f)
...	...	6,107	552	1,769	9,901	18,329	...	...	...	18,329
...	...	9,129	5,213	36,766	37,897	89,005	...	...	...	89,005
...	...	81,859	69,262	207,849	260,729	619,699	...	...	...	619,699
...	...	2,746	2,504	2,057	...	7,307	...	...	...	7,307
...	...	3,773	1,100	5,633	...	10,506	...	...	...	10,506 ⁽¹⁾
...	...	8,519	3,604	10,690	...	22,813	...	...	...	22,813 ⁽¹⁾
...
...	...	5,400	...	...	...	5,400	...	...	...	5,400 ⁽¹⁾
...	...	15,400	...	...	...	15,400	...	...	...	15,400(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Red River Valley jobs and economic restoration initiative .....	...	...	...	...

Upgrading the Port of Churchill to Hudson Bay Port Company .....	...	...	...	...

Red River Flood Protection Program .....	...	...	...	...

Total ministry	28,955	12,919	41,424	16,427
	32,784	7,183	58,104	16,633
	895,392	418,403	887,281	745,085
JUSTICE				
Department				
Fire-arms .....	...	175	658	934
	610	218	937	1,190
	2,220	978	4,070	4,614
Legal aid	1,557	254	2,831	1,363
	1,571	248	2,859	1,327
	28,122	4,181	53,059	24,764
Native courtworker	81	...	25	...
	103	...	95	...
	1,714	52	558	...
Young offenders assistance juvenile justice	4,925	1,944	5,936	4,640
	4,546	1,795	5,479	4,282
	63,250	24,923	75,443	59,449
Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal aid, aboriginal courtwork and public legal education and information services) .....	...	...	...	...

Total ministry	6,563	2,373	9,450	6,937
	6,830	2,261	9,370	6,799
	95,306	30,134	133,130	88,827
NATIONAL DEFENCE				
Department				
Joint emergency preparedness program and disaster financial assistance	233	140	193	206
	226	158	226	187
	16,614	6,380	8,425	30,657

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
...	...	12,000	...	...	...	12,000	...	...	...	12,000(f)
...	...	7,000	...	...	...	7,000	...	...	...	7,000
...	...	800	...	...	...	800	...	...	...	800
...	...	7,800	...	...	...	7,800	...	...	...	7,800
...	...	24,000	...	...	...	24,000	...	...	...	24,000
...
...	...	24,000	...	...	...	24,000	...	...	...	24,000
22,305	28,324	39,853	3,056	3,826	9,901	206,990	...	...	...	206,990
68,232	67,727	9,129	5,213	36,766	42,897	344,668	...	...	...	344,668
1,142,510	1,085,008	428,800	264,080	359,656	422,804	6,649,019	33,602	...	18,101	6,700,722
8,194	6,586	...	...	6	5,729	22,282	...	...	...	22,282
6,892	5,302	200	244	258	4,160	20,011	97	...	282	20,390
20,092	24,725	2,464	2,190	4,567	12,935	78,855	1,137	...	1,297	81,289
16,535	36,066	4,020	2,481	6,544	9,052	80,703	...	...	...	80,703
16,396	36,438	3,154	2,465	6,441	8,929	79,828	1,658	...	427	81,913
306,001	633,813	60,352	46,971	117,466	152,291	1,427,020	24,435	...	7,605	1,459,060
457	909	297	500	865	1,023	4,157	...	...	...	4,157
456	970	297	500	865	1,031	4,317	356	...	170	4,843
7,760	13,595	5,789	6,694	18,994	17,844	73,000	6,554	...	2,167	81,721
30,674	61,277	5,886	7,135	14,973	18,248	155,638	4,461	...	1,061	161,160
26,464	56,622	5,267	6,585	13,133	15,938	140,111	3,660	...	979	144,750
440,267	809,648	74,403	91,563	182,559	225,348	2,046,853	60,937	...	17,531	2,125,321
...	...	...	...	...	...	...	1,274	668	1,178	3,120
...
...	...	...	...	...	...	...	1,274	668	1,178	3,120
55,860	104,838	10,203	10,116	22,388	34,052	262,780	5,735	668	2,239	271,422
50,208	99,332	8,918	9,794	20,697	30,058	244,267	5,771	...	1,858	251,896
774,120	1,481,781	143,008	147,418	323,586	408,418	3,625,728	94,337	668	29,778	3,750,511
161,351	1,615	50,280	205	293	1,130	215,646	153	151	157	216,107
275,770	31,335	38,255	3,407	12,274	1,587	363,425	154	...	155	363,734
722,580	81,862	205,263	16,109	80,535	37,427	1,205,852	4,772	151	4,750	1,215,525

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
NATURAL RESOURCES				
Department				
Canada/Newfoundland development fund	2,877	...	...	...
	3,315	...	...	...
	212,703	...	...	...
Canada/Newfoundland Offshore Petroleum Board	1,564	...	...	...
	1,203	...	...	...
	28,990	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	832	...
	...	...	680	...
	...	...	8,192	...
Forest development sub-agreement .....	...	...	...	...

Mineral development agreement .....	...	...	...	...

	26,414	188	24,898	18,958
Ontario Ice Storm Recovery Program .....	...	...	...	...

Ontario Ice Storm Recovery Program .....	...	...	...	...

Total ministry	4,441	...	832	...
	4,518	...	680	...
	268,107	188	33,090	18,958
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
REAL PROPERTY SERVICES PROGRAM				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...

Canada Mortgage and Housing Corporation				
Cost Shared Housing Program (previously Land rental, rural and native housing and low rental accommodation)	60,761	9,503	77,074	46,517
	⁽¹⁾ 59,691	⁽¹⁾ 7,730	⁽¹⁾ 78,280	⁽¹⁾ 47,348
	774,042	107,035	847,161	501,765
Total ministry	60,761	9,503	77,074	46,517
	59,691	7,730	78,280	47,348
	774,042	107,035	847,161	501,765

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	2,877	...	...	...	2,877
...	...	...	...	...	...	3,315	...	...	...	3,315
...	...	...	...	...	...	212,703	...	...	...	212,703
...	...	...	...	...	...	1,564	...	...	...	1,564
...	...	...	...	...	...	1,203	...	...	...	1,203
...	...	...	...	...	...	28,990	...	...	...	28,990
...	...	...	...	...	...	832	...	...	...	832
...	...	...	...	...	...	680	...	...	...	680
...	...	...	...	...	...	8,192	...	...	...	8,192
...
229,671	20,511	...	...	...	127,665	377,847	...	...	...	377,847(f)
...
1,722	...	...	...	...	...	1,722	...	...	...	1,722
103,555	27,651	17,418	7,147	4,414	9,090	239,733	4,280	...	2,956	246,969
1,561,596	...	...	...	...	...	1,561,596	...	...	...	1,561,596
...
1,561,596	...	...	...	...	...	1,561,596	...	...	...	1,561,596
...	1,075,000	...	...	...	...	1,075,000	...	...	...	1,075,000
...
...	1,075,000	...	...	...	...	1,075,000	...	...	...	1,075,000
...	...	...	...	...	...	5,273	...	...	...	5,273
1,563,318	1,075,000	...	...	...	...	2,643,516	...	...	...	2,643,516
333,226	48,162	17,418	7,147	4,414	136,755	867,465	4,280	...	2,956	874,701
...
51	51	...	...	...	...	102	...	...	...	102
27	88	...	...	...	...	115	...	...	...	115
2,057	7,195	...	...	...	...	9,252	...	...	...	9,252
242,459	517,102	90,377	131,195	82,679	113,528	1,371,195	95,769	...	5,368	1,472,332
(1) 203,138	(1) 451,595	(1) 69,057	(1) 127,052	(1) 83,693	(1) 98,028	(1) 1,225,612	(1) 97,007	(1) ...	(1) 4,729	(1) 1,327,348
2,459,180	6,212,201	867,543	1,569,482	1,223,232	1,194,217	15,755,858	1,266,638	...	52,270	17,074,766
242,510	517,153	90,377	131,195	82,679	113,528	1,371,297	95,769	...	5,368	1,472,434
203,165	451,683	69,057	127,052	83,693	98,028	1,225,727	97,007	...	4,729	1,327,463
2,461,237	6,219,396	867,543	1,569,482	1,223,232	1,194,217	15,765,110	1,266,638	...	52,270	17,084,018

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
SOLICITOR GENERAL				
Department				
Aboriginal policing	38	52	1,572	236
	51	52	1,507	96
	<i>573</i>	<i>698</i>	<i>10,050</i>	<i>564</i>
TRANSPORT				
Department				
Atlantic region freight assistance transition program	4,320	3,008	5,085	548
	5,022	9,830	28,915	10,030
	<i>20,219</i>	<i>21,374</i>	<i>82,777</i>	<i>121,078</i>
Construction on Henri-Bourassa Boulevard .....	...	...	...	...

Highway improvements .....	...	...	2,033	34,500
	...	...	2,967	19,484
	<i>286,482</i>	...	<i>73,839</i>	<i>239,953</i>
National Safety Code	173	147	284	207
	172	147	284	207
	<i>862</i>	<i>736</i>	<i>1,419</i>	<i>1,035</i>
Outaouais Road Development .....	...	...	...	...

Quebec Bridge Maintenance .....	...	...	...	...

Strategic capital investment initiative—Highways and airports .....	...	...	3,723	...
	...	...	10,586	...
	<i>10,000</i>	...	<i>101,543</i>	<i>150,508</i>
Total ministry	4,493	3,155	11,125	35,255
	5,194	9,977	42,752	29,721
	<i>317,563</i>	<i>22,110</i>	<i>259,578</i>	<i>512,574</i>
Grand total	305,175	53,329	288,121	287,894
	641,844	35,666	208,887	129,314
	<i>6,080,548</i>	<i>1,259,517</i>	<i>5,801,273</i>	<i>6,056,129</i>

Amounts in roman type are 1999-2000 expenditures.

Amounts in **bold face** type are 1998-99 expenditures.Amounts in *italic* type are expenditures from inception (including 1999-2000 expenditures).

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
14,924	16,318	2,369	5,595	4,392	4,329	49,825	171	415	1,051	51,462
13,843	14,506	2,203	6,033	4,346	4,243	46,880	837	...	1,054	48,771
66,871	158,659	34,789	41,271	39,941	36,286	389,702	5,239	415	9,172	404,528
17,625	...	...	...	...	...	30,586	...	...	...	30,586
14,123	...	...	...	...	...	67,920	...	...	...	67,920
78,001	...	...	...	...	...	323,449	...	...	...	323,449
...
21,000	...	...	...	...	...	21,000	...	...	...	21,000(f)
...	...	...	...	...	...	36,533	...	...	...	36,533
410	...	...	...	...	...	22,451	...	...	...	22,451
...	...	...	...	...	...	600,684	...	...	...	600,684
524	968	254	265	451	347	3,620	129	...	129	3,878
625	968	253	265	451	347	3,719	129	...	129	3,977
3,233	4,840	1,268	1,325	2,255	1,735	18,708	645	...	645	19,998
4,651	...	...	...	...	...	4,651	...	...	...	4,651
6,300	...	...	...	...	...	6,300	...	...	...	6,300
12,736	...	...	...	...	...	12,736	...	...	...	12,736
600	...	...	...	...	...	600	...	...	...	600
600	...	...	...	...	...	600	...	...	...	600
2,100	...	...	...	...	...	2,100	...	...	...	2,100
2,900	...	...	...	...	9	6,632	...	...	...	6,632
296	23,746	...	...	...	137	34,765	...	...	...	34,765
77,980	108,751	35,258	35,333	30,000	30,875	580,248	10,015	...	10,072	600,335
26,300	968	254	265	451	356	82,622	129	...	129	82,880
21,944	24,714	253	265	451	484	135,755	129	...	129	136,013
195,460	113,591	36,526	36,658	32,255	32,610	1,558,925	10,660	...	10,717	1,580,302
1,348,055	1,184,435	513,604	626,590	397,734	344,653	5,349,590	110,678	2,348	15,147	5,477,763
2,143,010	1,984,568	192,194	367,428	304,282	244,472	6,251,665	110,559	...	9,063	6,371,287
32,877,645	43,946,583	7,088,729	11,055,822	13,201,620	15,885,261	143,253,127	1,788,186	2,197	255,052	145,298,562

(1) Amends previous year's *Public Accounts of Canada*.

(2) Includes only residual payments or recoveries.

(3) The National Child Benefit was erroneously reported last year as a federal-provincial shared-cost program.

(4) Program completed.

SECTION 12

1999-2000

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

CONTENTS

	<i>Page</i>
Budgetary details by allotment	12.2
Commissions	12.15
Education costs	12.17
Return on investments	12.19
Travel expenses of ministers and parliamentary secretaries	12.22

Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE AND AGRI-FOOD					
Department					
Vote 1—Operating expenditures—			Accrual accounting for tax revenues project—		
Operating budget	501,538,090	498,127,777	Operating budget	475,000	288,000
Frozen	2,863,374		Enhanced registered plans program—		
Less: revenues netted against expenditures	22,322,827	22,322,827	Operating budget	1,266,000	1,266,000
	482,078,637	475,804,950	Officers powers and personal protection training—		
Vote 5—Capital expenditures—			Operating budget	5,650,000	3,612,000
Capital	29,239,000	29,243,691	Re-engineering project—		
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	127		Operating budget	45,266,000	45,266,000
	29,238,873	29,243,691	Addressing annual intake of A/R—		
Vote 10—Grants and contributions—			Operating budget	8,697,000	7,550,000
Grants and contributions	983,294,870	860,148,774	Taxation migration rules—		
Frozen	50,000,000		Operating budget	6,910,000	2,752,000
	1,033,294,870	860,148,774	Frozen	571,430	
Statutory amounts	732,792,286	714,923,998	Less: revenues netted against expenditures	138,540,000	135,424,000
Total Department	2,277,404,666	2,080,121,413		2,409,873,406	2,340,609,700
Canadian Dairy Commission					
Vote 15—Program expenditures	2,740,579	2,584,682	Vote 5—Capital expenditures	15,727,000	15,721,283
Canadian Food Inspection Agency					
Vote 20—Operating expenditures and contributions—			Vote 10—Contributions	95,000,000	94,900,627
Operating budget	325,543,601	325,533,757	Statutory amounts	484,090,224	483,938,024
Grants and contributions	129,991	129,991	Total Ministry	3,004,690,630	2,935,169,634
Frozen	2,506,900		CANADIAN HERITAGE		
Less: revenues netted against expenditures	50,942,848	50,942,848	Department		
	277,237,644	274,720,900	Vote 1—Operating expenditures—		
Vote 25—Capital expenditures	15,464,629	4,463,970	Operating budget	173,205,752	168,739,545
Statutory amounts	49,310,284	49,284,302	Frozen	1,759,250	
	342,012,557	328,469,172	Less: revenues netted against expenditures	3,998,000	3,392,442
Total Ministry	2,622,157,802	2,411,175,267		170,967,002	165,347,103
CANADA CUSTOMS AND REVENUE AGENCY					
Vote 1—Operating expenditures—			Vote 5—Grants and contributions	701,971,964	701,828,866
Operating budget	2,464,766,976	2,402,836,983	Statutory amounts	24,518,721	18,812,150
Compensation to Canada Post Corporation	8,743,000	7,756,717	Total Department	897,457,687	885,988,119
Retroactive lump-sum payments—			Canada Council		
Operating budget	3,967,000	3,619,000	Vote 20—Payments to the Canada Council	116,584,000	116,583,500
Yukon First Nations—Termination of tax exemption—			Canadian Broadcasting Corporation		
Operating budget	965,000	685,000	Vote 25—Payments to the Canadian Broadcasting Corporation for operating expenditures	764,715,000	764,714,999
Treaty-based exemptions non-residents corporation—			Vote 30—Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	4,000,000
Operating budget	1,136,000	402,000	Vote 35—Payments to the Canadian Broadcasting Corporation for capital expenditures—		
			Other operating costs	110,472,001	110,472,001

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
Frozen	24,694,000		110,472,001	
	135,166,001			
	903,881,001		879,187,000	
Canadian Film Development Corporation				
Vote 40—Payments to the Canadian Film Development Corporation	78,900,000		78,993,375	
Canadian Museum of Civilization				
Vote 45—Payments to the Canadian Museum of Civilization for operating and capital expenditures	47,344,439		47,344,439	
Canadian Museum of Nature				
Vote 50—Payments to the Canadian Museum of Nature for operating and capital expenditures	21,657,866		21,657,866	
Canadian Radio-television and Telecommunications Commission				
Vote 55—Program expenditures—				
Operating budget	32,512,393		32,445,969	
Frozen	91,272			
Less: revenues netted against expenditures	29,321,000		29,321,000	
	3,282,665		3,124,969	
Statutory amounts	5,129,556		5,123,000	
	8,412,221		8,247,969	
National Archives of Canada				
Vote 60—Program expenditures—				
Operating budget	41,844,348		41,573,801	
Grants and contributions	1,765,000		1,764,779	
	43,609,348		43,338,580	
Statutory amounts	6,161,883		6,113,213	
	49,771,231		49,451,793	
National Arts Centre Corporation				
Vote 65—Payments to the National Arts Centre Corporation	24,915,000		24,915,000	
National Battlefields Commission				
Vote 70—Program expenditures—				
Operating budget	9,090,347		8,827,210	
Capital	105,000		105,000	
Frozen	315,000			
	9,510,347		8,932,210	
Statutory amounts	1,256,292		1,256,292	
	10,766,639		10,188,502	
National Capital Commission				
Vote 75—Payment to the National Capital Commission for operating expenditures	40,042,000		40,042,000	
Vote 80—Payment to the National Capital Commission for capital expenditures	54,099,000		54,099,000	
Vote 85—Payment to the National Capital Commission for grants and contributions—				
Other operating costs	13,260,000		13,260,000	
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	22			
	13,259,978		13,260,000	
	107,400,978		107,401,000	
National Film Board				
Vote 90—National Film Board Revolving Fund—Operating loss—				
Operating budget	70,556,653		67,592,192	
Grants and contributions	329,837		329,837	
Less: revenues netted against expenditures	8,900,000		8,528,511	
	61,986,490		59,393,518	
Statutory amounts	14,825,954		624,109	
	76,812,444		60,017,627	
National Gallery of Canada				
Vote 95—Payments to the National Gallery of Canada for operating and capital expenditures	33,272,681		33,272,681	
Vote 100—Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000		3,000,000	
	36,272,681		36,272,681	
National Library				
Vote 105—Program expenditures—				
Operating budget	29,513,370		29,513,370	
Grants and contributions	36,059		36,059	
Frozen	84,689			
	29,634,118		29,549,429	
Statutory amounts	3,940,361		3,936,572	
	33,574,479		33,486,001	
National Museum of Science and Technology				
Vote 110—Payments to the National Museum of Science and Technology for operating and capital expenditures	20,320,575		20,320,575 ⁽¹⁾	

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Parks Canada Agency			Statutory amounts	11,811,795	11,803,652
Vote 115—Program expenditures—				89,096,663	87,935,517
Operating budget	286,874,845	269,511,415	Total Ministry	1,027,781,416	943,782,473
Grants and contributions	4,552,725	4,552,725			
Frozen	573,698		ENVIRONMENT		
	292,001,268	274,064,140	Department		
Vote 120—Payments to the New Parks			Vote 1—Operating expenditures—		
and Historic Sites Account	12,000,000	12,000,000	Operating budget	527,759,045	522,988,659
Statutory amounts	110,595,223	102,355,317	Y2K	5,800,000	5,800,000
	414,596,491	388,419,457	Frozen	3,335,298	
Public Service Commission			Less: revenues netted against		
Vote 125—Program expenditures—			expenditures	74,877,000	72,350,813
Operating budget	107,749,670	104,960,461		462,017,343	456,437,846
Statutory amounts	22,333,296	14,656,335	Vote 5—Capital expenditures—		
	130,082,966	119,616,796	Capital	36,583,825	36,266,491
Status of Women—Office of the			Y2K	3,000,000	3,000,000
Co-ordinator			Frozen	3,000,000	
Vote 130—Operating expenditures—				42,583,825	39,266,491
Operating budget	11,787,855	11,414,142	Vote 10—Grants and contributions—		
Vote 135—Grants	8,250,000	8,250,000	Grants and contributions	168,499,822	167,787,891
Statutory amounts	1,190,710	1,190,710	Frozen	35,989	
	21,228,565	20,854,852		168,535,811	167,787,891
Total Ministry	2,999,979,263	2,908,946,552	Statutory amounts	56,551,097	56,493,304
CITIZENSHIP AND IMMIGRATION			Total Department	729,688,076	719,985,532
Department			Canadian Environmental Assessment		
Vote 1—Operating expenditures—			Agency		
Operating budget	405,688,448	392,461,316	Vote 15—Program expenditures—		
Year 2000 contingency			Operating budget	14,014,468	10,309,563
funding	5,538,600	4,851,597	Grants and contributions	454,951	454,951
Interim federal health			Frozen	168,692	
program	26,545,000	24,039,864	Less: revenues netted against		
Frozen	9,019,066		expenditures	3,604,000	344,003
	446,791,114	421,352,777		11,034,111	10,420,511
Vote 2b—Write-off of outstanding			Statutory amounts	995,325	995,130
immigration loans	2,493,494	2,441,943		12,029,436	11,415,641
Vote 5—Capital expenditures—			Total Ministry	741,717,512	731,401,173
Capital	2,967,400	2,904,054	FINANCE		
Year 2000 contingency			Department		
funding	4,032,600	2,094,070	ECONOMIC, SOCIAL AND		
	7,000,000	4,998,124	FINANCIAL POLICIES		
Vote 10—Grants and contributions	421,833,417	366,532,901	PROGRAM		
Statutory amounts	60,566,728	60,521,211	Vote 1—Program expenditures—		
Total Department	938,684,753	855,846,956	Operating budget	78,822,932	76,721,296
Immigration and Refugee Board of			Frozen	370,423	
Canada			Less: revenues netted against		
Vote 15—Program expenditures—			expenditures	6,394,000	6,167,603
Operating budget	76,669,470	76,131,865		72,799,355	70,553,693
Frozen	615,398		Vote 5—Grants and contributions	472,300,000	399,660,046
	77,284,868	76,131,865	Vote 6a—Payment to the Export		
			Development Corporation	600,000	583,552
			Statutory amounts	877,550,156	620,743,824
				1,423,249,511	1,091,541,115

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
PUBLIC DEBT PROGRAM			Vote 10—Grants and contributions—		
Statutory amounts	45,310,326,422	45,310,326,422	Grants and contributions	320,572,683	252,624,284
			Frozen	548,790	
				321,121,473	252,624,284
FEDERAL-PROVINCIAL TRANSFERS PROGRAM			Statutory amounts	106,464,370	105,166,644
Vote 20—Transfer payments to the territorial governments	1,401,800,000	1,401,707,359	Total Ministry	1,517,018,619	1,378,995,626
Statutory amounts	22,862,308,760	22,862,308,760			
	24,264,108,760	24,264,016,119	FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Total Department	70,997,684,693	70,665,883,656	Department		
Auditor General			Vote 1—Operating expenditures—		
Vote 25—Program expenditures—			Operating budget	959,371,781	922,810,776
Operating budget	49,150,720	48,814,381	Year 2000 contingencies		
Grants and contributions	380,000	376,958	abroad	713,000	538,575
Frozen	145,727		Frozen	22,791,298	
	49,676,447	49,191,339	Less: revenues netted against expenditures	23,673,000	15,113,810
Vote 30—Salary of the Auditor General—				959,203,079	908,235,541
Operating budget	212,810	212,810	Vote 5—Capital expenditures—		
Statutory amounts	7,510,303	7,510,303	Capital	119,283,400	118,476,434
	57,399,560	56,914,452	Year 2000 contingencies		
			abroad	3,250,400	2,443,047
Canadian International Trade Tribunal			Frozen	7,300,000	
Vote 35—Program expenditures—				129,833,800	120,919,481
Operating budget	7,638,786	7,353,072	Vote 10—Grants and contributions	424,350,946	408,707,609
Statutory amounts	1,354,000	1,354,000	Vote 11a—Forgiveness of debt	45,000,000	41,015,331
	8,992,786	8,707,072	Statutory amounts	122,367,061	108,586,832
			Total Department	1,680,754,886	1,587,464,794
Office of the Superintendent of Financial Institutions			Canadian Commercial Corporation		
Vote 40—Program expenditures—			Vote 15—Program expenditures	17,549,000	17,548,179
Operating budget	50,152,550	49,362,077			
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	42,821		Canadian International Development Agency		
revenues netted against expenditures	48,399,000	47,764,454	Vote 20—Operating expenditures—		
	1,710,729	1,597,623	Operating budget	109,040,925	108,707,302
Statutory amounts	72,010,762	6,328,893	Frozen	14,765	
	73,721,491	7,926,516		109,055,690	108,707,302
Total Ministry	71,137,798,530	70,739,431,696	Vote 21b—Forgiveness of debt	13,626,969	13,626,969
			Vote 25—Capital expenditures	20,500,000	19,799,898
FISHERIES AND OCEANS			Vote 30—Grants and contributions	1,465,461,383	1,457,442,063
Vote 1—Operating expenditures—			Statutory amounts	262,843,119	262,832,236
Operating budget	993,522,084	938,576,329		1,871,487,161	1,862,408,468
Other operating costs	9,000,000	7,096,659	Export Development Corporation		
Frozen	11,206,692		Vote 41a—Increased authority to contingent liability ceiling	1	
Less: revenues netted against expenditures	54,139,000	47,583,633	Statutory amounts	21,856,853	21,856,853
	959,589,776	898,089,355		21,856,854	21,856,853
Vote 5—Capital expenditures	129,843,000	123,115,343	International Development Research Centre		
			Vote 45—Payments to the International Development Research Centre	87,019,000	87,019,000

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
International Joint Commission			Statutory amounts	926,160,566	925,944,331
Vote 50—Program expenditures—			Total Department	2,910,901,694	2,895,294,124
Operating budget	6,021,016	5,694,617			
Frozen	175,000		Hazardous Materials Information Review Commission		
	6,196,016	5,694,617	Vote 10—Program expenditures—		
Statutory amounts	494,000	494,000	Operating budget	1,804,548	1,683,618
	6,690,016	6,188,617	Statutory amounts	185,800	185,800
				1,990,348	1,869,418
NAFTA Secretariat, Canadian Section					
Vote 55—Program expenditures—			Medical Research Council		
Operating budget	2,109,611	1,681,168	Vote 15—Operating expenditures—		
Statutory amounts	138,000	138,000	Operating budget	13,188,774	13,188,774
	2,247,611	1,819,168	Vote 20—Grants	296,325,000	296,284,639
			Statutory amounts	1,031,649	1,031,000
Northern Pipeline Agency				310,545,423	310,504,413
Vote 60—Program expenditures—					
Operating budget	237,431	202,767	Patented Medicine Prices Review Board		
Frozen	5,569		Vote 25—Program expenditures—		
	243,000	202,767	Operating budget	2,996,422	2,840,515
Statutory amounts	22,000	22,000	Public hearings	353,131	353,131
	265,000	224,767		3,349,553	3,193,646
Total Ministry	3,687,869,528	3,584,529,846	Statutory amounts	474,610	474,000
				3,824,163	3,667,646
GOVERNOR GENERAL			Total Ministry	3,227,261,628	3,211,335,601
Vote 1—Program expenditures—					
Operating budget	13,830,466	13,692,978	HUMAN RESOURCES DEVELOPMENT		
Grants and contributions	11,000		Department		
Frozen	27,472		CORPORATE SERVICES PROGRAM		
	13,868,938	13,692,978	Vote 1—Program expenditures—		
Statutory amounts	1,633,060	1,622,626	Operating budget	517,187,570	514,026,337
Total Ministry	15,501,998	15,315,604	Year 2000 contingency planning		
			funding	8,500,000	
HEALTH			Frozen	6,200,000	
Department			Less: revenues netted against		
Vote 1—Operating expenditures—			expenditures	366,689,519	359,091,465
Operating budget	598,207,804	586,384,453		165,198,051	154,934,872
Capital	2,973,395	2,973,395	Statutory amounts	33,210,893	32,997,467
Aboriginal health—				198,408,944	187,932,339
Operating budget	158,284,021	155,972,833			
Capital	1,486,000	1,270,200	HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		
Revenues netted against			Vote 5—Operating expenditures—		
expenditures	(9,083,000)	(6,776,833)	Operating budget	1,198,034,446	1,190,669,274
Non-insured health			Frozen	4,000,000	
services	416,159,400	416,159,400	Less: revenues netted against		
Year 2000 contingency planning			expenditures	977,511,096	971,498,000
funding	5,286,000	3,186,000		224,523,350	219,171,274
Frozen	3,993,279		Vote 10—Grants and contributions—		
Less: revenues netted against			Grants and contributions	958,346,952	884,036,944
expenditures	57,049,000	54,277,072	Frozen	23,003,000	
	1,120,257,899	1,104,892,376		981,349,952	884,036,944
Vote 5—Grants and contributions—					
Grants and contributions	332,452,576	332,426,764			
Aboriginal health—					
Grants and contributions	532,030,653	532,030,653			
	864,483,229	864,457,417			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	1,215,222,383	1,215,222,383	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
	2,421,095,685	2,318,430,601	Department		
LABOUR PROGRAM			ADMINISTRATION PROGRAM		
Vote 15—Program expenditures—			Vote 1—Program expenditures—		
Operating budget	47,611,734	46,988,117	Operating budget	83,140,744	80,874,662
Grants and contributions	2,696,000	2,175,931	Grants and contributions	458,000	458,000
Frozen	537,683			83,598,744	81,332,662
	50,845,417	49,164,048	Statutory amounts	8,542,964	8,541,586
Statutory amounts	60,951,108	60,951,108		92,141,708	89,874,248
	111,796,525	110,115,156			
INCOME SECURITY PROGRAM			INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 20—Program expenditures—			Vote 5—Operating expenditures—		
Operating budget	246,268,802	224,956,016	Operating budget	262,886,753	255,082,350
Less: revenues netted against expenditures	158,921,880	141,987,097	Frozen	2,500,109	
	87,346,922	82,968,919		265,386,862	255,082,350
Statutory amounts	23,445,541,314	23,445,541,314	Vote 6a—Debt write-off	1	
	23,532,888,236	23,528,510,233	Vote 7b—Debt forgiveness	1,115,886	1,115,886
Total Department	26,264,189,390	26,144,988,329	Vote 10—Capital expenditures	3,137,391	3,093,497
Canada Industrial Relations Board			Vote 15—Grants and contributions	3,979,245,819	3,977,653,436
Vote 25—Program expenditures—			Statutory amounts	186,300,950	153,550,353
Operating budget	9,514,454	9,065,345		4,435,186,909	4,390,495,522
Statutory amounts	1,297,927	1,295,000			
	10,812,381	10,360,345	NORTHERN AFFAIRS PROGRAM		
Canadian Artists and Producers Professional Relations Tribunal			Vote 35—Operating expenditures—		
Vote 30—Program expenditures—			Operating budget	117,735,845	113,646,630
Operating budget	1,334,551	1,007,905	Frozen	528,946	
Frozen	250,000			118,264,791	113,646,630
	1,584,551	1,007,905	Vote 36b—Debt write-off	14,627	14,626
Statutory amounts	142,000	142,000	Vote 40—Grants and contributions	77,489,061	77,128,390
	1,726,551	1,149,905	Vote 45—Payments to Canada Post Corporation	15,734,173	15,734,173
Canadian Centre for Occupational Health and Safety			Statutory amounts	10,283,711	10,275,306
Vote 35—Program expenditures—				221,786,363	216,799,125
Operating budget	8,884,343	7,043,733	Total Department	4,749,114,980	4,697,168,895
Less: revenues netted against expenditures	5,841,000	4,086,115	Canadian Polar Commission		
	3,043,343	2,957,618	Vote 50—Program expenditures—		
Statutory amounts	476	476	Operating budget	931,687	916,075
	3,043,819	2,958,094	Grants and contributions	18,000	17,250
Total Ministry	26,279,772,141	26,159,456,673		949,687	933,325
			Statutory amounts	87,000	87,000
				1,036,687	1,020,325
			Total Ministry	4,750,151,667	4,698,189,220

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
INDUSTRY				
Department				
Vote 1—Operating expenditures—				
Operating budget	559,489,961		535,657,132	
Year 2000—Industry's preparedness	12,052,000		8,925,352	
Airline restructuring review	3,858,360		2,536,896	
Less: revenues netted against expenditures	33,958,268		33,958,268	
	541,442,053		513,161,112	
Vote 5—Grants and contributions—				
Grants and contributions	1,442,492,000		1,425,294,125	
Frozen	45,000,000			
	1,487,492,000		1,425,294,125	
Statutory amounts	170,703,268		129,986,163	
Total Department	2,199,637,321		2,068,441,400	
Atlantic Canada Opportunities Agency				
Vote 20—Operating expenditures—				
Operating budget	52,737,762		50,076,156	
Frozen	250,389			
	52,988,151		50,076,156	
Vote 25—Grants and contributions	238,687,331		238,687,331	
Statutory amounts	16,223,650		16,206,365	
	307,899,132		304,969,852	
Canadian Space Agency				
Vote 30—Operating expenditures—				
Operating budget	100,442,792		98,719,098	
Vote 35—Capital expenditures—				
Personnel	4,637,790		4,637,790	
Capital	205,224,617		203,883,454	
Frozen	15,323,720			
Less: revenues netted against expenditures	4,100,000		2,910,264	
	221,086,127		205,610,980	
Vote 40—Grants and contributions	25,011,000		24,956,066	
Statutory amounts	5,315,565		5,307,462	
	351,855,484		334,593,606	
Competition Tribunal				
Vote 45—Program expenditures—				
Operating budget	1,385,569		1,319,684	
Statutory amounts	118,000		118,000	
	1,503,569		1,437,684	
Copyright Board				
Vote 50—Program expenditures—				
Operating budget	1,569,022		1,567,900	
Statutory amounts	125,000		125,000	
	1,694,022		1,692,900	
Economic Development Agency of Canada for the Regions of Quebec				
Vote 55—Operating expenditures—				
Operating budget	32,421,270		30,863,958	
Frozen	78,990			
	32,500,260		30,863,958	
Vote 60—Grants and contributions—				
Grants and contributions	156,243,149		146,789,729	
Terp—Saguenay/Lac St-Jean	5,073,000		1,753,897	
Frozen	26,801,000			
	188,117,149		148,543,626	
Statutory amounts	78,598,199		78,586,531	
	299,215,608		257,994,115	
Enterprise Cape Breton Corporation				
Vote 65—Payments to the Enterprise Cape Breton Corporation—				
Other operating costs	8,566,000		8,565,720	
Frozen	2,000,000			
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	280			
	10,565,720		8,565,720	
National Research Council of Canada				
Vote 70—Operating expenditures—				
Operating budget	266,184,535		264,993,383	
Y2K	1,950,000		775,000	
Frozen	2,263,115			
	270,397,650		265,768,383	
Vote 75—Capital expenditures—				
Capital	42,947,200		42,938,551	
Y2K	1,050,000		990,000	
	43,997,200		43,928,551	
Vote 80—Grants and contributions	141,030,000		140,955,910	
Statutory amounts	108,912,571		92,867,739	
	564,337,421		543,520,583	
Natural Sciences and Engineering Research Council				
Vote 85—Operating expenditures—				
Operating budget	20,948,387		20,703,839	
Frozen	29,226			
	20,977,613		20,703,839	
Vote 90—Grants	526,896,076		526,895,998	
Statutory amounts	2,252,496		2,248,597	
	550,126,185		549,848,434	
Social Sciences and Humanities Research Council				
Vote 95—Operating expenditures—				
Operating budget	9,899,568		9,669,225	
Frozen	60,758			
	9,960,326		9,669,225	
Vote 100—Grants	114,996,000		114,996,000	

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts.....	1,159,864	1,159,638	Canadian Human Rights Commission		
	126,116,190	125,824,863	Vote 10—Program expenditures—		
Standards Council of Canada			Operating budget.....	15,619,941	15,618,356
Vote 105—Payments to the Standards Council of Canada.....	5,330,000	5,330,000	Pay equity—		
Statistics Canada			Operating budget.....	944,400	636,194
Vote 110—Program expenditures—				16,564,341	16,254,550
Operating budget.....	375,107,039	364,777,464	Statutory amounts.....	2,183,117	2,181,933
Grants and contributions.....	560,800	560,800		18,747,458	18,436,483
Less: revenues netted against expenditures.....	74,000,000	67,836,268	Canadian Human Rights Tribunal		
	301,667,839	297,501,996	Vote 15—Program expenditures—		
Statutory amounts.....	58,377,261	58,377,261	Operating budget.....	3,987,169	3,262,959
	360,045,100	355,879,257	Pay equity—		
Western Economic Diversification			Operating budget.....	629,433	584,268
Vote 115—Operating expenditures—			Frozen.....	88,688	
Operating budget.....	41,096,937	39,151,058		4,705,290	3,847,227
Vote 120—Grants and contributions—			Statutory amounts.....	72,000	72,000
Grants and contributions.....	156,153,900	145,360,223		4,777,290	3,919,227
Frozen.....	15,800,000		Commissioner for Federal Judicial Affairs		
	171,953,900	145,360,223	Vote 20—Operating expenditures—		
Statutory amounts.....	30,680,562	30,680,191	Operating budget.....	5,599,109	5,238,081
	243,731,399	215,191,472	JAIN—Operating budget.....	651,167	651,167
Total Ministry.....	5,022,057,151	4,773,289,886	Frozen.....	50,675	
JUSTICE			Less: revenues netted against expenditures.....	275,000	227,040
Department				6,025,951	5,662,208
Vote 1—Operating expenditures—			Vote 25—Canadian Judicial Council—Operating expenditures—		
Operating budget.....	229,863,985	229,863,985	Operating budget.....	898,854	897,694
Firearms program—			Frozen.....	2,669	
Operating budget.....	102,475,514	102,475,514		901,523	897,694
Drug prosecution fund—			Statutory amounts.....	249,155,559	249,155,559
Operating budget.....	19,782,648	19,782,648		256,083,033	255,715,461
Youth justice renewal initiative—			Federal Court of Canada		
Operating budget.....	10,207,657	7,769,025	Vote 30—Program expenditures—		
Frozen.....	608,382		Operating budget.....	29,566,021	29,473,940
	362,938,186	359,891,172	Aboriginal cases in Vancouver.....	239,739	239,739
Vote 5—Grants and contributions—				29,805,760	29,713,679
Grants and contributions.....	53,118,884	53,988,320	Statutory amounts.....	4,186,418	4,184,969
Legal aid services.....	79,827,507	80,702,507		33,992,178	33,898,648
Youth justice renewal fund.....	11,150,557	4,842,323	Law Commission of Canada		
Firearms program.....	22,390,330	22,282,023	Vote 35—Program expenditures—		
Youth justice cost-sharing agreements.....	161,161,443	161,161,443	Operating budget.....	3,000,500	2,763,346
Frozen.....	3,844,790		Statutory amounts.....	150,000	150,000
	331,493,511	322,976,616		3,150,500	2,913,346
Statutory amounts.....	33,334,066	33,325,700			
Total Department.....	727,765,763	716,193,488			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures			
	\$	\$		\$	\$			
Offices of the Information and Privacy								
Commissioners of Canada								
Vote 40—Program expenditures—			NATURAL RESOURCES					
Operating budget	8,943,580	8,695,908	Department					
Legal fees	125,000	111,752	Vote 1—Operating expenditures—					
	9,068,580	8,807,660	Operating budget	471,431,989	454,705,697			
Statutory amounts	1,124,283	1,123,000	Capital	4,080,000	3,630,128			
	10,192,863	9,930,660	Frozen	1,971,188				
			Less: revenues netted against					
			expenditures	22,193,000	20,763,173			
				455,290,177	437,572,652			
Supreme Court of Canada								
Vote 45—Program expenditures—			Vote 5—Grants and contributions	140,287,455	136,305,724			
Operating budget	13,075,081	12,000,505	Statutory amounts	86,602,982	59,289,526			
125 th anniversary	140,150	137,118		682,180,614	633,167,902			
	13,215,231	12,137,623	Atomic Energy Control					
Statutory amounts	5,015,407	5,001,516	Board					
	18,230,638	17,139,139	Vote 15—Program expenditures—					
			Operating budget	47,466,880	46,673,112			
Tax Court of Canada						Grants and contributions	668,267	668,267
Vote 50—Program expenditures—			Frozen	141,986				
Operating budget	11,582,457	10,533,468		48,277,133	47,341,379			
Statutory amounts	1,230,380	1,229,798	Statutory amounts	6,404,374	6,404,374			
	12,812,837	11,763,266		54,681,507	53,745,753			
Total Ministry	1,085,752,560	1,069,909,718	Atomic Energy of Canada Limited					
NATIONAL DEFENCE						Vote 20—Payments to Atomic		
Vote 1—Operating expenditures—			Energy of Canada Limited					
Operating budget	8,163,709,256	8,163,709,256	for operating and capital					
Operation ABACUS—Contingency			expenditures—					
planning for year 2000			Other operating costs	122,150,000	122,150,000			
operations	237,944,837	97,940,000	Frozen	8,000,000				
National contingency planning				130,150,000	122,150,000			
group	19,335,169	13,531,180	Cape Breton Development					
Frozen	5,165		Corporation					
Less: revenues netted against			Vote 22—Payments to the Cape					
expenditures	384,057,562	384,057,562	Breton Development Corporation					
	8,036,936,865	7,891,122,874	for operating and capital					
Vote 5—Capital expenditures—			expenditures	85,900,000	78,000,000			
Capital	2,302,579,897	2,242,178,087	National Energy Board					
Operation ABACUS—Contingency			Vote 25—Program expenditures—					
planning for year 2000			Operating budget	27,291,470	26,921,357			
operations	79,188,496	29,025,000	Statutory amounts	4,576,184	4,576,184			
National contingency planning				31,867,654	31,497,541 ⁽¹⁾			
group	1,459,000	1,235,484	Total Ministry	984,779,775	918,561,196			
Less: adjustments pursuant to section			PARLIAMENT					
37.1 of the <i>Financial</i>			The Senate					
<i>Administration Act</i>	7,509,150		Vote 1—Program expenditures—					
	2,375,718,243	2,272,438,571	Operating budget	30,986,400	30,985,957			
Vote 10—Grants and contributions—			Grants and contributions	155,064	152,892			
Grants and contributions	380,598,968	375,233,170	Frozen	134,536				
Frozen	165,099,150			31,276,000	31,138,849			
	545,698,118	375,233,170	Statutory amounts	20,053,142	20,053,142			
Statutory amounts	982,903,642	982,886,971		51,329,142	51,191,991			
Total Ministry	11,941,256,868	11,521,681,586						

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
House of Commons			Statutory amounts	3,488,103	3,456,335
Vote 5—Program expenditures—				40,420,267	39,127,740
Operating budget	163,376,495	161,375,984	Chief Electoral Officer		
Grants and contributions	835,364	835,364	Vote 20—Program expenditures—		
Less: revenues netted against			Operating budget	3,166,949	2,831,893
expenditures	1,107,000	884,704	Statutory amounts	34,201,284	34,201,239
	163,104,859	161,326,644		37,368,233	37,033,132
Statutory amounts	88,949,453	88,949,453	Commissioner of Official Languages		
	252,054,312	250,276,097	Vote 25—Program expenditures—		
			Operating budget	10,254,597	9,924,109
Library of Parliament			Statutory amounts	1,535,071	1,535,071
Vote 10—Program expenditures—				11,789,668	11,459,180
Operating budget	20,234,183	19,687,996	Millennium Bureau of Canada		
Less: revenues netted against			Vote 30—Operating expenditures—		
expenditures	203,000	202,446	Operating budget	12,340,198	12,115,414
	20,031,183	19,485,550	Frozen	54,802	
Statutory amounts	3,019,000	3,019,000		12,395,000	12,115,414
	23,050,183	22,504,550	Vote 35—Contributions—		
Total Ministry	326,433,637	323,972,638	Grants and contributions	48,671,212	33,727,201
			Frozen	20,433,790	
				69,105,002	33,727,201
PRIVY COUNCIL			Statutory amounts	600,000	600,000
Department				82,100,002	46,442,615
Vote 1—Program expenditures—			National Round Table on the		
Operating budget	73,767,186	73,555,302	Environment and the Economy		
Grants and contributions	5,092,000	4,027,581	Vote 40—Program expenditures—		
Year 2000 contingency planning			Operating budget	3,212,738	3,034,396
funding	2,000,000	1,909,000	Statutory amounts	285,325	285,325
Frozen	344,653			3,498,063	3,319,721
	81,203,839	79,491,883	Public Service Staff Relations		
Statutory amounts	9,751,632	9,742,819	Board		
Total Department	90,955,471	89,234,702	Vote 45—Program expenditures—		
			Operating budget	5,107,633	4,752,625
Canadian Centre for Management			Statutory amounts	771,176	770,000
Development				5,878,809	5,522,625
Vote 5—Program expenditures—			Security Intelligence Review		
Operating budget	11,209,776	10,922,679	Committee		
Grants and contributions	175,000	175,000	Vote 50—Program expenditures—		
	11,384,776	11,097,679	Operating budget	1,779,800	1,663,493
Statutory amounts	6,708,007	6,702,134	Less: adjustments pursuant to section		
	18,092,783	17,799,813	37.1 of the <i>Financial</i>		
			<i>Administration Act</i>	7,916	
Canadian Intergovernmental				1,771,884	1,663,493
Conference Secretariat			Statutory amounts	146,000	146,000
Vote 10—Program expenditures—				1,917,884	1,809,493
Operating budget	3,566,796	3,406,983			
Statutory amounts	341,093	341,093			
	3,907,889	3,748,076			
Canadian Transportation Accident					
Investigation and Safety					
Board					
Vote 15—Program expenditures—					
Operating budget	36,432,164	35,671,405			
Frozen	500,000				
	36,932,164	35,671,405			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
The Leadership Network				
Vote 55—Program expenditures—				
Operating budget	10,619,370		8,194,885	
Frozen	96,880			
	10,716,250		8,194,885	
Statutory amounts	586,000		586,000	
	11,302,250		8,780,885	
Total Ministry	307,231,319		264,277,982	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
GOVERNMENT SERVICES PROGRAM				
Vote 1—Operating expenditures—				
Operating budget	806,868,283		788,150,604	
Other operating costs	1,393,093,198		1,233,452,431	
Grants and contributions	3,981,275		3,952,048	
Frozen	676,987			
Less: revenues netted against expenditures	507,009,017		507,009,017	
	1,697,610,726		1,518,546,066	
Vote 5—Capital expenditures	377,776,000		272,806,348	
Vote 6b—Government Telecommunications and Informatics Services				
Revolving Fund	1			
Statutory amounts	855,070,292		35,329,462	
	2,930,457,019		1,826,681,876	
CROWN CORPORATIONS PROGRAM				
Vote 10—Payments to Old Port of Montreal Corporation Inc.	24,326,000		24,326,000	
Vote 15—Payments to Queens Quay West Land Corporation	3,045,000		3,000,000	
	27,371,000		27,326,000	
Total Department	2,957,828,019		1,854,007,876	
Canada Information Office				
Vote 20—Program expenditures—				
Operating budget	16,695,039		16,694,752	
Grants and contributions	2,772,536		2,301,500	
Frozen	115,637			
	19,583,212		18,996,252	
Statutory amounts	917,000		917,000	
	20,500,212		19,913,252	
Canada Mortgage and Housing Corporation				
Vote 25—Operating expenditures	1,927,985,000		1,927,985,000	
Vote 26b—Increased borrowing authority	1			
	1,927,985,001		1,927,985,000	
Canada Post Corporation				
Vote 30—Payments to the Canada Post Corporation for special purposes	22,210,000		22,210,000	
Total Ministry	4,928,523,232		3,824,116,128	
SOLICITOR GENERAL				
Department				
Vote 1—Operating expenditures—				
Operating budget	36,279,333		35,306,391	
Frozen	72,008			
	36,351,341		35,306,391	
Vote 5—Grants and contributions—				
Grants and contributions	44,898,200		44,678,203	
Frozen	1,060,001			
	45,958,201		44,678,203	
Statutory amounts	2,843,995		2,843,995	
Total Department	85,153,537		82,828,589	
Canadian Security Intelligence Service				
Vote 10—Program expenditures—				
Operating budget	179,066,474		178,203,150	
Statutory amounts	34,649		30,014	
	179,101,123		178,233,164	
Correctional Service				
Vote 15—Penitentiary Service and National Parole Service—				
Operating expenditures—				
Operating budget	1,102,738,446		1,102,730,157	
Grants and contributions	3,794,816		3,794,816	
Frozen	8,534,893			
	1,115,068,155		1,106,524,973	
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures	117,500,000		111,291,365	
Statutory amounts	152,231,629		144,313,077	
	1,384,799,784		1,362,129,415	
National Parole Board				
Vote 25—Program expenditures—				
Operating budget	24,707,883		24,351,468	
Grants and contributions	35,000		35,000	
Frozen	80,761			
	24,823,644		24,386,468	
Statutory amounts	3,912,300		3,912,300	
	28,735,944		28,298,768	
Office of the Correctional Investigator				
Vote 30—Program expenditures—				
Operating budget	1,892,935		1,776,492	
Frozen	59,468			
	1,952,403		1,776,492	
Statutory amounts	231,000		231,000	
	2,183,403		2,007,492	

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Royal Canadian Mounted Police			Canadian Transportation Agency		
Vote 35—Law enforcement—Operating expenditures—			Vote 30—Program expenditures—		
Operating budget	1,769,280,917	1,741,102,790	Operating budget	19,338,548	19,122,058
Grants and contributions	1,390,000	1,313,123	Grants and contributions	4,000	4,000
Frozen	8,414,336		Frozen	62,355	
Less: revenues netted against expenditures	789,794,911	789,794,911		19,404,903	19,126,058
	989,290,342	952,621,002	Statutory amounts	3,151,591	3,149,170
				22,556,494	22,275,228
Vote 40—Law enforcement—Capital expenditures—			Civil Aviation Tribunal		
Capital	119,450,798	119,450,798	Vote 35—Program expenditures—		
Frozen	1,532,202		Operating budget	941,527	894,001
	120,983,000	119,450,798	Statutory amounts	98,000	98,000
Statutory amounts	276,085,916	273,824,256		1,039,527	992,001
	1,386,359,258	1,345,896,056	Total Ministry	962,582,477	927,191,647
Royal Canadian Mounted Police External Review Committee			TREASURY BOARD		
Vote 45—Program expenditures—			Secretariat		
Operating budget	778,133	599,359	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Frozen	12,901		Vote 1—Operating expenditures—		
	791,034	599,359	Operating budget	132,936,404	129,757,769
Statutory amounts	60,000	60,000	International year 2000 preparedness initiatives—		
	851,034	659,359	Operating budget	6,297,965	6,297,965
Royal Canadian Mounted Police Public Complaints Commission			Year 2000 compliance requirements and contingency planning	2,303,900	2,303,900
Vote 50—Program expenditures—			Frozen	1,143,519	
Operating budget	7,684,021	7,303,328	Less: revenues netted against expenditures	1,816,499	1,816,499
Frozen	59,582			140,865,289	136,543,135
	7,743,603	7,303,328	Vote 2—Grants and contributions	36,028,000	36,339,454
Statutory amounts	413,000	413,000	Statutory amounts	13,145,178	13,145,178
	8,156,603	7,716,328		190,038,467	186,027,767
Total Ministry	3,075,340,686	3,007,769,171	GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
TRANSPORT			Vote 5—Government contingencies—		
Department			Frozen	416,750,447	
Vote 1—Operating expenditures—			Vote 10—Government-wide initiatives	2,174,779	
Operating budget	493,418,945	477,305,151	Vote 15—Collective agreements—		
Frozen	809,320		Operating budget	40,676,563	
Less: revenues netted against expenditures	348,069,774	348,069,774		459,601,789	
	146,158,491	129,235,377	EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Vote 5—Capital expenditures	76,380,000	70,492,425	Vote 20—Public service insurance—		
Vote 10—Grants and contributions	283,864,001	273,920,537	Other operating costs	902,582,000	740,956,294
Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.	28,079,000	28,011,000	Grants and contributions	244,000	126,136
Vote 20—Payments to Marine Atlantic Inc.	114,828,000	114,750,000			
Vote 25—Payments to VIA Rail Canada Inc.	170,304,000	170,304,000			
Statutory amounts	119,372,964	117,211,079			
Total Department	938,986,456	903,924,418			

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
PRIVY COUNCIL					
Department					
Indian Specific Claims Commission	302,000	306,493	2,255,514	1,664,924	4,528,931

This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the Government in negotiating the settlement of their claim.

* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member..

TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	1999-2000 Expenditures
	\$
PRIVY COUNCIL	
Department	
Indian Specific Claims Commission	
Augustine R (Commissioner)	76,723
Bellegarde J D (Co-chairperson)	52,104
Corcoran C (Commissioner)	31,826
Harper E (Commissioner)	71,892
Prentice J E (Co-chairperson)	50,866
Purdy S G (Commissioner)	23,082
	<u>306,493</u>

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department	6	50,487	100	95,295	3,150	149,032
CANADA CUSTOMS AND REVENUE AGENCY ⁽³⁾	2	17,967				17,967
CANADIAN HERITAGE						
National Archives of Canada	4	55,408		2,639		58,047
National Library	1	11,633				11,633
Parks Canada Agency	6	109,665	26,247	7,419	5,117	148,448
Public Service Commission	6	50,342		6,754	330	57,426
CITIZENSHIP AND IMMIGRATION						
Department	3	70,343		37,075	370	107,788
ENVIRONMENT						
Department	2	21,458		610		22,068
FISHERIES AND OCEANS	7	56,074	5,782	69,406	637	131,899
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	3	27,778				27,778
Canadian International Development Agency	8	98,175		28,236		126,411
HEALTH						
Department	16	1,958	42,585	46,922	250	91,715
Medical Research Council	1	6,371		5,120		11,491
HUMAN RESOURCES DEVELOPMENT						
Department	16	125,328	11,227	34,731		171,286
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	10	189,618	3,680	29,317	2,038	224,653
INDUSTRY						
Department	18	417,016	43,440	88,376	78,912	627,744
Atlantic Canada Opportunities Agency	1	73,000		31,000		104,000
Copyright Board	1			1,489		1,489
Economic Development Agency of Canada for the Regions of Quebec	1	12,092		1,889	340	14,321
Statistics Canada	4			21,837	1,850	23,687

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
JUSTICE						
Department	6	99,234		4,027	1,803	105,064
Federal Court of Canada	2	73,749		5,349		79,098
NATIONAL DEFENCE	28	608,886	101,490	290,797	757	1,001,930
NATURAL RESOURCES						
Department	5	227,275	17,725	98,917		343,917
National Energy Board	2	29,384		3,209		32,593
PARLIAMENT						
House of Commons	1	13,898				13,898
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	1	23,500		2,900		26,400
SOLICITOR GENERAL						
Correctional Service	22	508,596		27,217	1,087	536,900
National Parole Board	1	1,800		944		2,744
TRANSPORT						
Department	4	28,744		5,379	400	34,523
VETERANS AFFAIRS	1	9,092				9,092
Total	189	3,018,871	252,276	946,854	97,041	4,315,042

⁽¹⁾ Includes allowances in lieu of pay.⁽²⁾ Includes book allowances.⁽³⁾ Formerly National Revenue.

Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments.

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits.

RETURN ON INVESTMENTS

	Amount realized in 1999-2000 ⁽¹⁾		Amount realized in 1999-2000 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—		Saint John Port Authority—	
Atomic Energy of Canada Limited	458,797	Other	155,085
CASH AND ACCOUNTS RECEIVABLE—		Saint John Port Corporation—	
Interest on bank deposits	459,902,254	Dividends	1,744
FOREIGN EXCHANGE ACCOUNTS—		St. John's Port Authority—	
International reserves held in the Exchange Fund		Other	46,544
Account—		St. John's Port Corporation—	
Transfer of profit	1,934,670,824	Dividends	17,142
International Monetary Fund—Subscriptions—		Trois-Rivières Port Authority—	
Transfer of profit	151,918,666	Other	45,893
Total foreign exchange accounts	2,086,589,490	Vancouver Port Authority—	
		Other	3,027,381
			64,401,183
		Total enterprise Crown corporations	2,485,656,539
LOANS, INVESTMENTS AND ADVANCES—		Joint and mixed enterprises—	
Enterprise Crown corporations—		Petro-Canada Limited—	
Business Development Bank of Canada—		Dividends	17,780,438
Dividends	6,010,000	National governments including developing	
Canada Mortgage and Housing Corporation	562,348,895	countries—	
Farm Credit Corporation	86,804,165	Developing countries—Foreign Affairs and	
	655,163,060	International Trade—Canadian International	
Other—		Development Agency—International develop-	
Bank of Canada—		ment assistance	2,597,634
Transfer of profit	1,766,092,296	Development of export trade (loans administered by the	
Canada Lands Company Limited—		Export Development Corporation)—Foreign Affairs	
Dividends	26,677,000	and International Trade	116,028,962
Canada Ports Corporation—		Jamaica—Finance	2,421,371
Interest	\$ 11,794	Thailand Financial Assistance Loan—Finance	33,340,598
Dividends	121,523	United Kingdom—Finance—United Kingdom Financial	
	133,317	Agreement Act, 1946	1,464,739
Interport Loan Fund—		Deferred interest	4,215,862
Transfer of profit	\$ 1,350,810	Total national governments including developing	
Transfer of surplus	14,000,000	countries	160,069,166
	15,350,810	International organizations—	
Canada Post Corporation—		International Monetary Fund—	
Dividends	12,600,000	Enhanced Structural Adjustment Facility	53,840,301
Canadian Dairy Commission	1,586,939	Provincial and territorial governments—	
Cape Breton Development Corporation	1,113,332	NEWFOUNDLAND—	
Halifax Port Authority—		Finance—	
Other	345,740	Municipal Development and Loan	
Montreal Port Authority—		Board	81,540
Interest	\$ 64,052	Industry—	
Other	2,567,331	Atlantic Development Board carry-over	
	2,631,383	projects	28,984
Montreal Port Corporation—		Atlantic Provinces Power Development	
Dividends	168,417	Act	3,096,933
Port Alberni Port Authority—			3,207,457
Other	34,850		
Prince Rupert Port Authority—			
Other	105,748		
Prince Rupert Port Corporation—			
Dividends	359,858		

RETURN ON INVESTMENTS—Continued

	Amount realized in 1999-2000 ⁽¹⁾		Amount realized in 1999-2000 ⁽¹⁾
	\$		\$
NOVA SCOTIA—		Other loans, investments and advances—	
Finance—		Loans and accountable advances—	
Municipal Development and Loan		Foreign Affairs and International Trade—	
Board	9,217	Personnel posted abroad	458,452
Industry—		Other—	
Atlantic Provinces Power Development		Agriculture and Agri-Food—	
Act	65,067	Construction of multi-purpose exhibition	
Atlantic Canada Opportunities Agency—		buildings	396,118
Special areas and highways agreement	28,537	Citizenship and Immigration—	
	102,821	Transportation and assistance loans	803,804
PRINCE EDWARD ISLAND—		Finance—	
Finance—		Ottawa Civil Service Recreational!	
Municipal Development and Loan		Association	3,469
Board	13,601	Indian Affairs and Northern Development—	
Industry—		Inuit loan fund	224
Atlantic Canada Opportunities Agency—		Indian economic development fund	789,366
Comprehensive development plan agreement	366,836	Council for Yukon Indians	610,524
	380,437	Native claimants	5,603,542
NEW BRUNSWICK—		National Defence—	
Finance—		Canadian Forces housing projects	23,301
Municipal Development and Loan		Transport—	
Board	72,870	Hamilton harbour commissioners	2,578
Industry—		St Lawrence Seaway Management	
Atlantic Development Board		Corporation	100,657
carry-over projects	849,626	Veterans Affairs—	
Atlantic Canada Opportunities Agency—		Veterans' Land Act Fund—	
Special areas and highways agreement	138,356	Advances	33,420
	1,060,852		8,367,003
QUEBEC—		Total other loans, investments and advances	8,825,455
Finance—		Total loans, investments and advances	2,731,913,471
Federal-provincial fiscal		OTHER ACCOUNTS—	
arrangements	58,944	Canadian Heritage—	
Municipal Development and Loan		Canadian Heritage Revolving Funds	310,146
Board	788,868	Foreign Affairs and International Trade—	
	847,812	Interest on mission bank accounts	225,196
SASKATCHEWAN—		Indian Affairs and Northern Development—	
Agriculture and Agri-Food—		Indian housing assistance fund—	
Agricultural service centres	55,363	On-reserve housing—Interest on	
Finance—		guaranteed loans	144,926
Municipal Development and Loan		Esso Ltd.—Norman Wells Project profits	61,323,690
Board	1,858	Industry—	
	57,221	General development agreement—Other dividends ..	1,501
ALBERTA—		National Defence—	
Finance—		Interest on loans to employees posted abroad	590,444
Municipal Development and Loan		Interest earned from funds on deposit with	
Board	33,909	suppliers	20,120
BRITISH COLUMBIA—		Natural Resources—	
Finance—		Natural Resources Revolving Funds	7,768
Municipal Development and Loan		Public Works and Government Services—	
Board	31,066	Consulting and Audit Canada Revolving	
YUKON TERRITORY—		Fund	203,000
Indian Affairs and Northern Development—		Government Telecommunications and Informatics	
Government of the Yukon Territory	19,997	Services Revolving Fund	496,200
Total provincial and territorial governments	5,741,572	Optional Services Revolving Fund	1,543,144
		Solicitor General—	
		Correctional Service—CORCAN Revolving Fund	1,428,400

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 1999-2000 ⁽¹⁾		Amount realized in 1999-2000 ⁽¹⁾
	\$		\$
Royal Canadian Mounted Police—			
Loans and advances to persons posted abroad—			
Interest \$	9,167	Summary—	
Transfer of profit	149,285	Interest	1,345,745,233
		Transfer of profits	3,915,505,571
	158,452	Transfer of surpluses	14,000,000
Total other accounts	66,452,987	Dividends	63,737,623
TOTAL RETURN ON INVESTMENTS	5,345,316,999	Other	6,328,572
		Total	5,345,316,999

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;

- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 13 of this volume entitled "House of Commons—Statement of sessional and expense allowances, and of travel expenses paid in 1999-2000";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE AND AGRI-FOOD			ENVIRONMENT		
Minister—			Ministers—		
Hon L Vanciel 1	33,956		Hon D Anderson 1	48,212	
Secretary of State (Agriculture and Agri-Food, Fisheries and Oceans)—			Hon C Stewart 1	14,173	
Hon G Normand 1	27,919 ⁽¹⁾		Parliamentary Secretary—		
Secretary of State (Federal Economic Development Initiative for Northern Ontario) and (Rural Development)—			P Torsney 1	4,552	
Hon A Mitchell 1	26,471		FINANCE		
Parliamentary Secretary—			Minister—		
J McGuire 1	14,331		Hon P Martin 1	53,012	
CANADA CUSTOMS AND REVENUE AGENCY⁽²⁾			Secretary of State (International Financial Institutions)—		
Minister—			Hon J Peterson 1	58,468	
Hon H S Dhaliwal 1	15,772		FISHERIES AND OCEANS		
Hon M Cauchon 1	12,618		Ministers—		
Parliamentary Secretary—			Hon D Anderson 1	15,081	
E Phinney 1	753		Hon H S Dhaliwal 1	17,346	
CANADIAN HERITAGE			Parliamentary Secretaries—		
Minister—			W Easter 1	410	
Hon S Copps 1	134,387		L D O'Brien 1	8,376	
Secretary of State (Amateur Sport)—			FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Hon D Coderre 1	36,867		Minister of Foreign Affairs—		
Secretary of State (Multiculturalism)—			Hon L Axworthy 1	133,310	
Hon H Fry 1	7,668		Parliamentary Secretaries—		
Secretary of State (Parks)—			J Reed 1	838	
Hon A Mitchell 1	22,367		D Paradis 1	610	
Secretary of State (Status of Women)—			Ministers for International Trade—		
Hon H Fry 1	7,668		Hon S Marchi 1	10,013	
Parliamentary Secretary—			Hon P S Pettigrew 1	30,854	
M Bélanger 1	24,921		Parliamentary Secretary—		
CITIZENSHIP AND IMMIGRATION			B Speller 1	511	
Ministers—			Minister for International Cooperation—		
Hon L Robillard 1	18,985		Hon D Marleau 20	26,329	
Hon E Caplan 1	36,031		Hon M Minna 20	58,072	
Parliamentary Secretary—			Secretary of State (Latin America and Africa)—		
A Telegdi 1	9,634		Hon D Kilgour 1	81,281	
			Secretary of State (Asia and Pacific)—		
			Hon R Chan 1	43,693	

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES —Concluded

	Vote	Amount		Vote	Amount
		\$			\$
Parliamentary Secretaries—			NATURAL RESOURCES		
E Bellemare	20	4,845	Minister—		
D Paradis	20	184	Hon R E Goodale	1	77,995
HEALTH			Minister for the Canadian Wheat		
Minister—			Board—		
Hon A Rock	1	73,026	Hon R E Goodale	1	2,713
Parliamentary Secretaries—			Parliamentary Secretaries—		
E Caplan	1	4,184	G Byrne	1	6,052
Y Charbonneau		3,355	B St. Denis	1	10,635
HUMAN RESOURCES DEVELOPMENT			PRIVY COUNCIL		
Ministers of Human Resources Development—			Prime Minister—		
Hon P S Pettigrew	1	20,976	Rt Hon J Chretien	1	9,578
Hon J Stewart	1	30,089	Deputy Prime Minister—		
Minister of Labour—			Hon H Gray	1	37,455
Hon C Bradshaw	1	53,557	President of the Queen's Privy Council		
Secretary of State (Children and Youth)—			for Canada and Minister of Intergovernmental		
Hon E Blondin-Andrew	1	46,233	Affairs—		
Parliamentary Secretary—			Hon S Dion	1	64,652
J Longfield	1	2,706	Leader of the Government in the House		
INDIAN AFFAIRS AND NORTHERN			of Commons—		
DEVELOPMENT			Hon D Boudria	1	44,569
Ministers—			Leaders of the Government in the Senate—		
Hon R D Nault	1	83,167	Hon J B Boudreau	1	33,508
Hon J Stewart	1	15,338	Hon Senator A B Graham	1	42,063
Parliamentary Secretary—			PUBLIC WORKS AND GOVERNMENT		
D Ifody	1	23,350	SERVICES		
INDUSTRY			Minister—		
Minister—			Hon A Gagliano	15	4,160
Hon J Manley	1	108,501	SOLICITOR GENERAL		
Secretary of State (Economic Development Agency			Solicitor General of Canada—		
of Canada for the Regions of Quebec)—			Hon L MacAulay	1	58,791
Hon M Cauchon	55	8,355	Parliamentary Secretary—		
Secretaries of State (Science, Research and			J Saada	1	1,332
Development)—			Correctional Service—		
Hon R J Duhamel	1	26,396	Minister—		
Hon G Normand	1	76,745	Hon L MacAulay	1	4,595
Secretary of State (Western Economic			TRANSPORT		
Diversification) (Francophonie)—			Minister—		
Hon R J Duhamel	115	9,251	Hon D M Collenette	1	77,166
Parliamentary Secretary—			Parliamentary Secretary—		
J Cannis	1	7,503	S Dromisky	1	7,485
W Lastewka	1	8,918	TREASURY BOARD		
JUSTICE			President of the Treasury Board and Minister		
Minister of Justice and Attorney General			responsible for Infrastructure—		
of Canada—			Hon M Massé	1	156
Hon A McLellan	1	40,371	Hon L Robillard	1	15,948
Parliamentary Secretary—			VETERANS AFFAIRS		
J Maloney	1	326	Ministers—		
NATIONAL DEFENCE			Hon G S Baker	1	46,729
Minister—			Hon F J Mifflin	1	20,721
Hon A Eggleton	1	78,223	Parliamentary Secretary—		
Parliamentary Secretary—			B Wood	1	8,962
R Bertrand	1	9,600			

(1) The expenditures reported under Agriculture and Agri-Food for Secretary of State, The Hon. G Normand, include those of the Secretary of State (Fisheries and Oceans).

(2) Formerly National Revenue.

SECTION 13

1999-2000

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

CONTENTS

	<i>Page</i>
Foreign Affairs and International Trade	
Expenditures for Canadian representation at international conferences and meetings	13.2
Travel expenses for Canadian representation at international conferences and meetings	13.3
Human Resources Development	
Compensation payments and administration expenses...	13.8
Parliament	
Statement of sessional and expense allowances, and of travel and research expenses paid in 1999-2000	13.9
Statement of sessional and expense allowances, and of travel expenses paid in 1999-2000	13.11
Salaries of parliamentary secretaries to ministers paid in 1999-2000	13.15
Privy Council	
Salaries and allowances to Ministers of State and Secretaries of State	13.16
Statement of expenditures—Statutory expenses of electoral events	13.17
Details of expenditures—November 1999 by-election...	13.17
Details of expenditures—Windsor—St.Clair by-election	13.17
Solicitor General	
Expenditures by institution	13.18
Treasury Board	
Details of amounts transferred to other ministries to supplement provisions of other votes	13.21

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	\$
Asia-Pacific Economic Cooperation Council (APEC) Ministerial Meeting in New Zealand	242,775
Association of Southeast Asian Nation (ASEAN) in Singapore	20,920
Canada-European Union (CDA-EU) Ministerial Meeting held in Helsinki	19,524
Commonwealth Ministers Action Group Meeting (CMAG)	6,621
Commonwealth Ministers Action Group (CMAG) Meeting in Pakistan	27,918
Conference of the Ministers of la Francophonie in Paris	32,126
Conference—Economic and Social Council (ECOSOC) in Geneva	262,516
Minister of Foreign Affairs visit to Maputo Mozambique	29,635
Minister of Foreign Affairs 8-H Group Bergen Norway	2,574
Minister of International Trade to Japan QUAD Ministerial Meetings	34,094
North Atlantic Treaty Organization (NATO) Ministerial Conference held in Brussels	36,978
Organization of American States (OAS) in Guatemala	44,457
Organization for Economic Cooperation and Development (OECD)	
Ministers of Education in Tokyo	12,575
Organization for Economic Cooperation and Development (OECD)	
Ministerial Meeting Paris	21,682
Prime Minister's visit to the Asia-Pacific Economic Cooperation (APEC)	
Summit held in Aukland	435,467
Prime Minister's visit to Belfast, Ireland, Austria	1,081,321
Prime Minister's visit to Detroit Lansing Michigan	85,896
Prime Minister's visit for "Facility Pact Summit" in Rome, Sarajevo	244,016
Prime Minister's visit to the G-8 in Cologne	425,843
Prime Minister's visit to Japan for Team Canada	4,975,292
Prime Minister's visit to Mexico	352,265
Prime Minister's visit to Senegal and Nigeria	608,169
Prime Minister's visit to South Africa for the Commonwealth Heads of	
Government Meeting (CHOGM)	672,432
Prime Minister's visit to Turkey for the Organization for Security and Co-operation	
in Europe (OSCE)	876,482
Prime Minister's visit to Washington North Atlantic Treaty	
Organization (NATO Summit)	73,296
Start-up cost and advance team, Prime Minister's Atlantic Team Canada to Boston	16,436
Start-up cost for G-8 summit to Okinawa	44,361
Start-up cost and advance team visit of Prime Minister to Middle East	487,410
Start-up cost for Prime Minister's visit to Panama and L.A.	6,793
Start-up cost for Nuclear Non-Proliferation Treaty in New York (hotel deposit)	11,000
United Nations Educational Scientific and Cultural Organization (UNESCO)	
30 th Conference in Geneva	117,588
United Nations Commission on Human Rights (UNCHR) 55 th Session	131,716
United Nations Commission on Human Rights (UNCHR) 56 th Session in Geneva	13,371
United Nations General Assembly (UNGA) 54 th Session held in New York	278,694
United Nations Secretary General's visit to New York "Friend of Kosovo"	10,403
Women's Conference on la Francophonie held in Luxembourg	68,827
World Trade Organization (WTO) Ministerial Conference in Budapest	9,452
World Trade Organization (WTO) Ministerial Conference held in Seattle	299,791
Miscellaneous	25,606
Total	12,146,322

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>Asia-Pacific Economic Cooperation Council (APEC)</i>		<i>Minister of Foreign Affairs 8-H Group</i>	
<i>Ministerial Meeting in New Zealand</i>	96,833	<i>Bergen Norway</i>	1,150
House of Commons		House of Commons	
Axworthy Hon. L.,		Axworthy Hon. L.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Mickey D., Yang G., Saunders P., Neri P.,		Johnstone B.V.	
Johnstone B.V., Fuller P., LaTorre J., Carre S.,		<i>Minister of International Trade to</i>	
Sillifant J.R., Hepburn L.K.,		<i>Japan QUAD Ministerial Meetings</i>	27,908
Other		House of Commons	
Kiriloff N., Young T.,		Penson C./M.P., Thompson G./M.P.,	
<i>Association of Southeast Asian Nation (ASEAN)</i>		Marchi Hon. S.	
<i>in Singapore</i>	13,185	Foreign Affairs and International Trade	
House of Commons		Lessard M.V., Blake, S.	
Axworthy Hon. L.		<i>North Atlantic Treaty Organization (NATO)</i>	
Foreign Affairs and International Trade		<i>Ministerial Conference held in Brussels</i>	9,327
Johnstone B.V., Christianson S., Brown D., Taylor S.,		House of Commons	
Mulder R.C.,		Axworthy Hon. L.	
<i>Canada-European Union (CDA-EU) Ministerial</i>		Foreign Affairs and International Trade	
<i>Meeting held in Helsinki</i>	16,891	Johnstone B.V., Ross M., Hoepfner J.	
House of Commons		<i>Organization of American States (OAS)</i>	
Axworthy Hon. L.		<i>in Guatemala</i>	36,079
Foreign Affairs and International Trade		House of Commons	
Johnstone B.V., Taylor E., Harvard J., Thomson L.,		Axworthy Hon. L., Guimond M./M.P., Lefebvre R./M.P.,	
Kada R.,		Kilgour Hon. D./M.P.	
<i>Commonwealth Ministers Action Group</i>		Foreign Affairs and International Trade	
<i>Meeting (CMAG)</i>	6,621	Pappas C.L., Marder J.K., Marder J., Sheck C.L.,	
House of Commons		Lobo M., Kadas R., Hickey D., Johnstone B.V.	
Axworthy Hon. L.		<i>Organization for Economic Cooperation</i>	
Foreign Affairs and International Trade		<i>and Development (OECD) Ministers</i>	
Johnstone B.V., Brown D., Christianson S.		<i>of Education in Tokyo</i>	8,219
<i>Commonwealth Ministers Action Group</i>		Government of Prince Edward Island	
<i>(CMAG) Meeting in Pakistan</i>	20,702	Gillian Hon. J. Chester	
House of Commons		<i>Organization for Economic Cooperation</i>	
Axworthy Hon. L., Rocheleau Y./M.P.,		<i>and Development (OECD) Ministerial</i>	
Nunziata J.V./M.P.,		<i>Meeting Paris</i>	9,616
Foreign Affairs and International Trade		House of Commons	
Cayer, R.L., Brown D., McNiven S., Scown H.,		Solomon J.L./M.P., Speller R./M.P.	
Johnstone B.V., Plouffe G., Christianson S.,		Foreign Affairs and International Trade	
<i>Conference of the Ministers of la Francophonie</i>		McNiven A., Paul D.A.	
<i>in Paris</i>	27,347	<i>Prime Minister's visit to the Asia-Pacific Economic</i>	
House of Commons		<i>Cooperation (APEC) Summit held in Auckland</i>	333,737
Duhamel Hon. R., Godin Y.		House of Commons	
Foreign Affairs and International Trade		Chrétien Rt. Hon. J.	
Farmer V.,		Privy Council Office/Prime Minister's Office	
Western Economic Diversification		Cameron D., Robillard L., Abellana A., Legros G.,	
Robidoux F.		Bird S., Kergin M., Angelakos C., Begin S.,	
<i>Conference—Economic and Social Council</i>		Bergeron M., Bertrand J., Bilodeau J.-F.,	
<i>(ECOSOC) in Geneva</i>	101,562	Ducros F., Duquette N., Galarneau S.,	
House of Commons		Hartley B., Larocque D., MacIntyre J.,	
Harvard J./M.P. Blondin-Andrew, Hon. E.		Murphy D., Parisot P., Pelletier J., Saraiva T.	
Canadian International Development Agency		Foreign Affairs and International Trade	
McGill H.		Hepburn L., Portelance R., Beauregard M.,	
Human Resources Development		Caron J., Carre S., Conley M., Dube N., Fuller P.,	
Marshall M., Littlechild W., Saint-Cyr G.,		Goodings S., Gwozdecky M., Latorre J., Lavergne S.,	
Foreign Affairs and International Trade		Martin M., Mulder R., Panthaky J., Paul D., Reeder N.,	
Markham C.N., Bahamondes R., Golberg E.,		Sillifant J., St-Onge M., Yang G.	
Patterson K., Chatsis D., Lachance A., Dubeau G.		Royal Canadian Mounted Police	
<i>Minister of Foreign Affairs visit to Maputo</i>		Babineau A., Boileau B., Brazeau P., Brousseau L.,	
<i>Mozambique</i>	25,468	Cote S., Crockett A., Dallaire R., Lafond D.,	
House of Commons		Lukka M., Menard P., Mouton F., Rivard Y.,	
Axworthy, Hon. L.		Squance J.	
Foreign Affairs and International Trade			
Johnstone B.V., Pappas A., Hickey D.			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
National Defence		Royal Canadian Mounted Police	
Monk G., Beers D., Burns R., Dumouchel S.,		Brazeau J-P, Brousseau L., Corrigan B.,	
Fielding M., Fournier R., Journeaux S.,		Côté S., Deschêne N., Giguère P., Kless M.,	
Joyce J., Kinnear J., Legace B., Lemay P.,		Laflamme D., Lucka M., Montecino A., Robert S.,	
Maurice B., Rose B., Rost K., St. John, D.,		Sabourin G., St-Jacques S., Montecino A.,	
Vincent P., Yeo D.		Giguère P., Corrigan B., Gibbon T., Meilleur J.,	
<i>Prime Minister's visit to Belfast,</i>		Ménard P., Mouton F.	
<i>Ireland, Austria</i>	931,216	National Defence	
House of Commons		Aman R., Baraniecki E., Brown A., Hamel C.,	
Chrétien Rt. Hon. J.		Holmes V., Klassen R., Lagace B., Lemay P.,	
Privy Council Office/Prime Minister's Office		Maurice R., Murphy B., Murphy P., Price B.,	
Angelakos C., Bergeron M., Bertrand J-F.,		Ruff R., Stuart K., Swyers G., Townsend R.,	
Bilodeau J-F, Bird S., Boyer C., Brooman K.,		Vincent P., Brodeau P., Fournier R., Gautreau D.,	
Chytill L., Clugston M., Cameron D., Chrétien C.,		Gosselin J., Guillemette L., Kinnear J., Lapierre S.,	
Coher D., Daigneault M., Deschambault D.,		Lavigne L., Rose B., Roy D.	
Donolo P., Ducros F., Duquette N., Edmonds K.,		<i>Prime Minister's visit to the G-8</i>	
Faubert M., Foster M., Galarneau S., Hartley B.,		<i>in Cologne</i>	206,099
Hosek C., Kergin M., Laurin A., Legros G.,		House of Commons	
MacIntyre J., Malone N., Mongeon J., Murphy D.,		Chrétien Rt. Hon. J.	
Parenteau E., Parisot P., Pelletier J., Pilon T.,		Privy Council Office/Prime Minister's Office	
Prusakowski T., Read C., Robillard L., Saraiva T.,		Angelakos C., Bilodeau J-F, Bird S., Boyer C.,	
Schryburt C., Séguin B., Simpson A., Sparkes P.,		Brooman K., Carisse J-M, Chrétien C.,	
Wilson T.		Cameron D., Coher D., Daigneault M.,	
Foreign Affairs and International Trade		Deschambault D., Donolo P., Ducros F.,	
Lemieux P., Thérberge N., Lessard M., Ferreida W.,		Duquette N., Edmonds K., Faubert M.,	
Swartman L., Bell J., Côté B., Dargis M., Dawson M.,		Galarneau S., Hosek C., Kergin M.,	
Duval J.-M., Gerin-Lajoie M., McGovern P.,		Laurin A., Legros G., Malone N.,	
Hepburn L., Kern M., Miron C., Dundon J.,		MacIntyre J., Mongeon J., Parenteau E.,	
Obrien K., Boverly J., Mongey G., Scott G.		Pelletier J., Pilon T., Prusakowski T.,	
Royal Canadian Mounted Police		Read C., Robillard L., Saraiva T.,	
McDonnell P., Brazeau J-P, Champagne D.,		Séguin B., Schryburt C., Sparkes P.,	
Cloutier R., Crockett A., Deschênes N., Guérin M.,		Wilson T.	
Jande G., Lemay R., Petit J., Primeau M.,		Foreign Affairs and International Trade	
Rivest A., Robert S., Sweet D.		Beauchamp R., Lemieux P., Johnston V.,	
National Defence		Côté B., Lessard M., Alexander C., Blandford L.,	
Brodeur L., Savoie P., Valiquette E.,		Brannen E., Clarke W., Conley M., Glasgow L.,	
Klassen R.		Gompf J., Houle M., Johnson J., Jobin S.,	
<i>Prime Minister's visit to Detroit</i>		Koop B., Mank R., McRae R., Panthanky J.,	
<i>Lansing Michigan</i>	61,073	Philips K., Robert C., Plunket D., Rooney M.,	
House of Commons		Sabatino L., Seguin G., Thompson R., Udell J.,	
Chrétien Rt. Hon. J.		Wheeler S., Wright J., Beaupré R., Broadbridge J.	
Privy Council Office/Prime Minister's Office		Royal Canadian Mounted Police	
Angelakos C., Brooman K., Galarneau S.,		Beaudoin R., Brettschneider R., Champagne D.,	
Laurin A., Legros G., Hartley B., Carisse J-M.,		Crockett A., Grenier A., L'heureux D., Lemay R.,	
Read C., Bégin S.		Marcotte M., Marion A., Montecino A., Mudie P.,	
<i>Prime Minister's visit for</i>		Pessot R., Proulx P., Teolis P.	
<i>"Facility Pact Summit"</i>		National Defence	
<i>in Rome, Sarajevo</i>	96,786	Boulegon K., Bracconnier S., Nolan R-F, Klassen R.,	
House of Commons		Baraniecki E., Brown A., Ennis R., Gilmore D., Hamel C.,	
Chrétien Rt Hon J., Marchi Hon S.		Hook D., Janelle L., Lapierre S., Lavigne L.,	
Privy Council Office/Prime Minister's Office		Macdonald R., Mornan A., Murphy B., Renaud J.,	
Cameron O., Pilon T., Prusakowski T.,		Rioux P., Ross S., Townsend S.	
Hartley B., Kergin M., Simpson A., Bégin S.,		<i>Prime Minister's visit to Japan for</i>	
Bilodeau J-F, Carisse J-M, Daigneault M.,		<i>Team Canada</i>	3,710,406
Deschambault D., Lamontagne S., Legros G.,		House of Commons	
Parisot P.		Chrétien Rt. Hon. J.	
Foreign Affairs and International Trade		Privy Council Office/Prime Minister's Office	
Lemieux P., Thérberge N., Marchi L., Knill A.,		Séguin B., Read C., Clugston M., Chrétien C.,	
Swartman L., Bell J., Côté B., Dawson M.,		Simpson A., Boyer C., Bird S., Angelakos C.,	
Duval J.M., Ljungar K., McGovern P., Gill D.,		MacIntyre J., Galarneau S., Coher D., Faubert M.,	
Landry G., Dubeau G., Kern M., Lachance A.,		Daigneault M., Pilon T., Chytill L., Laurin A.,	
Campbell D., Wright J.		Bergeron M., Bertrand J., Bilodeau J-F,	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Deschambault D., Ducros F., Duquette N., Hartley B., Kergin M., Murphy D., Parisot P., Pelletier J., Saraiva T., Schryburt C., Smith T., Sparkes P., Abellana A., Brooman K., Legros G., Wilson T., Prusakowski T.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Durand P., Kern M., Lemieux P., Lobo M.	
Desmarais L., Dubois C., Turcotte A., Guigère-Misawa F., Edwards L., Comeau D., Archambault R., Ledwidge J., Horton D., Nakamura C., Bobiash D., McDonald M., Mowatt M., Phillips G., Turner D., Seta Y., Shimada F., Shimizu T., Shimomura T., Muto M., Kanao K., Beauchamp R., Dubeau G., Kern M., Portelance R., Lessard M., Burchett I., Branch L., Gaetan L., Guttman T., Johns M., Buchan G., Gledie G., England K., Villanueva S., Bell J., Caron J., Christoff J., Demers C., Faussurier A., Huber M., Johnston D., Kalil N., Laverge L., Lessard C., Litalien Y., McGovern P., Meunier G., Miron C., Morgan K., Mundy J., O'Brien K., Plouffe L., Wright R., Schumacher B & D., Beck S., Billings D., Brown B., Chowdhury S., Henke-Poole K., Hills R., Lai A., Mar L., Menzies J., Montaigne P., Pinney S., Robson W., Virtue A., Zakka E., Qureshi S., Lebel J., Théberge N.		Royal Canadian Mounted Police	
National Defence		Teolis P., Brazeau J-P., Lukka M., Squance J., Dallaire R., Boileau B., Rivard Y., Mouton F., Menard P., Brousseau L., Petit J., Champagne D., Lafond D., Martin R., Adair R.	
Georgantopoulos C., Beers D., Burns R., Dumouchel S., Fielding M., Fournier R., Journeaux S., Joyce J., Kinnear K., Lagace B., Lemay P., Maurice R., Rose B., Rost K., St-John D., Vincent P., Yeo D., Creamer A., Lavoie G., Reid J., Squires J., Lapointe-Bourdage L., Singer L.		National Defence	
Royal Canadian Mounted Police		Milford K-G., Senecal J-R., Benoit R-M., Mawson M., Lemasson Y., Mornan A., Gagné G., Montag V., Charron D., Lapierre S., Murphy B., Fournier R., Lavigne L., Journeaux S., Janelle L., Murphy P., Macht R., Gallant B., Price B., Renaud J., Robinson T.	
Bérubé R., Brazeau J-P., Cashman L., Champagne D., Cloutier R., Côté S., Deschesnes N., Gaudreau M., Gibbon T., Goulding T., Guérin M., Harper D., Jande G., Jean D., L'Heureux D., Lahaie L., Lauzon-Bauer N., Lukka M., Moore T., Petit J., Primeau M., Rivest A., Robert S., Rochette G., Sweet D., Beaudoin R., Corrigan B., Crockett A., Gibbon T., Goulding C., Marcotte M., Marion A., Teolis P., Champagne D., Desfossés L., Valiquette P., Cook L., Douaire P., Lafond S., Couture F., Ruysen P., Dupéré R., Boudreau K., Lemay R., Charron M., Grenier A., Proulx P., Comeault G., Montecino A., Mudie P., Nyle G., Paquin A., Pessot R., Plante M., Simard E., Soumis P.		Prime Minister's visit to Senegal and Nigeria	412,284
Prime Minister's visit to Mexico	203,824	House of Commons	
House of Commons		Chrétien Rt. Hon. J., Kilgour Hon. D., Augustine J.M.P.	
Chrétien Rt. Hon. J., Kilgour Hon. D.		Privy Council Office/Prime Minister's Office	
Privy Council Office/Prime Minister's Office		Brooman K., Angelakos C., Séguin B., Begin S., MacIntyre J., Boyer C., Mongeon J., Anderson D., Pilon T., Bédard C., Bergeron M., Campbell M.J., Carisse J.M., Chrétien C., Deschambault D., Ducros F., Foster M., Hartley B., Hosek C., Kergin M., Lang J., Pelletier J., Polk K., Read C., Saraiva T., Schryburt C., Sparkes P., Abellana A., Bondar M., Legros G.	
		Foreign Affairs and International Trade	
		Dubeau G., Lebel J., Ferguson I., Bunka K., Doré L., Fournier R., McNeish J., Solomon J., Velgi M., Caron J., Beaulne P., Grenier D., Rowan S.	
		Royal Canadian Mounted Police	
		Gaudreau M., Brazeau J-P., Champagne D., Kibsey G., Larose Y., Lebrasseur T., Lortie D., Meilleur J., Milonas P., Nyle G., Paquin A., Seale-Irving L., Simard E., Soumis P.	
		National Defence	
		Carver M., Ivey J., Kimberley C., Aman R., Brodeur P., Cooper T., Cross D., Dymond B., Ethier D., Fleet T., Gagné G., Gautreau D., Journeaux S., Klassen R., Lacasse D., Lavigne L., Mawson M., Ruff R., St-Onge M.	
		Prime minister's visit to South Africa for the Commonwealth Heads of Government Meeting (CHOGM)	621,618
		House of Commons	
		Chrétien Rt. Hon. J., Axworthy Hon. L., Kilgour Hon. D.	
		Privy Council Office/Prime Minister's Office	
		Lamontagne S., Boyer C., Ducros F., Prusakowski T., Wilson T., Seguin B., Angelakos C., Daigneault M., Abellana A., Bergeron M., Bondar M., Campbell M.J., Carisse J-M., Deschambault D., Hartley B., Hosek C., Kergin M., Lang J., Legros G., Pelletier J., Read C., Saraiva T., Schryburt C., Sparkes P.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Foreign Affairs and International Trade		Start-up cost and advance team,	
Dubeau G., Kern M., Edwards L., Erskine T.,		Prime Minister's Atlantic Team	
Heinbecker P., Hopton K., Hopton R.,		Canada to Boston	9,729
McMaster C., Oberholtzer S., Smith C.,		Privy Council Office/Prime Minister's Office	
Van der Barren J., Van Niekerk L., Baldwin-Jones E.,		Brooman K., Delouya A., Prusakowski T.,	
Brown D., Burdett M., Caron J., Chandler F.,		Wilson T., Séguin B., Boyer C., Edmonds K.,	
Chapman S., Hepburn L., Johnstone V.,		Angelakos C., Mongeon J., MacIntyre J.,	
Karsgaard D., Landry G., Lortie P., Rowan S.,		Vigneault S.	
Scrimshaw S., Sporeal C., Stern J., Taliep N.		Start-up cost for G-8 summit to Okinawa and	28,567
National Defence		Privy Council Office/Prime Minister's Office	
Gallant B., Salter D., Wansink M., Sleen D.,		Chrétien C., Angelakos C., Bondar M.,	
Macrae A., Seal S., Aman R., Blankeney N-G.,		Lang J.	
Brodeur P., Cooper T., Cross D., Dymond B.,		Start-up cost and advance team	
Ethier D., Fleet T., Gagné G., Gautreau D.,		visit of Prime Minister to Middle	
Journeaux S., Klassen R., Lacasse D.,		East.	394,140
Lavigne L., Mawson M., MacDonald J.,		Privy Council Office/Prime Minister's Office	
Ruff R., St-Onge M.		Brooman K., Delouya A., Prusakowski T.,	
Royal Canadian Mounted Police		Wilson T., Seguin B., Chretien C., Boyer C.,	
Comeault G., Brazeau P., Champagne D.,		Edmonds K., Angelakos C., Mongeon J.,	
Teolis P., Laflamme D., Lafontaine P.,		Faubert M.	
Lortie D., Lucka M., Paquin A., Pender G.,		Start-up cost for Prime Minister's	
Moore T., Seaborne J., Cashman L.,		visit to Panama and L.A. (visit was cancelled)	5,877
St-Jacques S., Rivard Y., Rochette P.		Privy Council Office/Prime Minister's Office	
Prime Minister's visit to Turkey for the		MacIntyre J.	
Organization for Security and Co-operation		Foreign Affairs and International Trade	
in Europe (OSCE)	498,970	Kern M., Lebel J.	
House of Commons		Start-up cost for the Nuclear Non-Proliferation	
Chrétien Rt. Hon. J.		Treaty in New York	
Privy Council Office/Prime Minister's Office		(hotel deposit only,	
Angelakos C., Bédard C., Bergeron M.,		no expenses incurred)	
Bondar M., Campbell M.J., Carisse J.-M.,		United Nations Educational Scientific	
Deschambault D., Ducros F., Foster M.,		and Cultural Organization (UNESCO)	
Hartley B., Hosek C., Kergin M., Lang J.,		30 th Conference in Geneva	71,815
MacIntyre J., Mongeon J., Pelletier J.,		House of Commons	
Polk K., Read C., Saraiva T., Schryburt C.,		Copps Hon. S.	
Séguin B., Sparkes P., Abellana A.,		Provincial government	
Brooman K., Legros G., Wilson T.		Peter Hon. Andrew., Bisaillon R.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Dubeau G., Renault N., Cobannoglu S.,		Chouinard J.-L., Terrillon-Mackay L., Connelly M.	
Cooper G., Hughes S., Rodney J.,		Other	
Walsh E., House A., Lavelle M., Griffin B.,		Boyd P. C.	
De Chamaillard N., Isin A., Bosut Y.,		United Nations Commission on Human Rights	
Ozturk S., Yaman M., Kosetorunu A.,		(UNCHR) 55 th Session.	87,384
Ozbilen B., Kadim M., Duval J. M., Walsh E.,		House of Commons	
Swann S.		Allcock R./M.P., Robinson S./M.P.	
Public Works and Government Services		The Senate	
Vallee J.		Wilson L. Senator	
Prime Minister's visit to Washington, North Atlantic Treaty		Foreign Affairs and International Trade	
Organization (NATO Summit)	54,074	Nolke S., Lord, W., Dubeau, G., Dion A.	
House of Commons		United Nations Commission on Human	
Chrétien Rt. Hon. J.		Rights (UNCHR) 56 th Session in Geneva	11,569
Privy Council Office/Prime Ministers Office		Foreign Affairs and International Trade	
Faubert M., Pilon T., Robillard L., Brooman K.,		Buck K., Lavergne L., Dion A., Steffen S.,	
Abellana A., Angelakos C., Bédard C.,		Norfolk A., Ruecker K., Bougie A.-M.	
Bertrand J., Carisse J.-M., Chrétien C.,		Other	
D'Angelo K., Deschambault D., Donolo P.,		Le Bars R.	
Edmonds K., Hartley B., Kergin M.,			
Larocque D., Legros G., MacIntyre J.,			
Simpson A., Smith P., Sparkes P., Lang J.			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Concluded

	\$		\$
<i>United Nations General Assembly</i>		<i>World Trade Organization (WTO)</i>	
<i>(UNGA) 54th Session held in New York</i>	228,128	<i>Ministerial Conference held in Seattle</i>	259,379
House of Commons		House of Commons	
Axworthy Hon. L., Telegdi A./M.P., Ianno T./M.P.,		Pettigrew Hon. P.S., Marchi Hon. S.,	
Leung S./M.P., Harb, M./M.P., Hubbard C./M.P.,		Vanciel Hon. L., Palladini Hon. A., Julien Hon. G.,	
O'Brien P./M.P., Patry B./M.P., McCormick L./M.P.,		Mihychuk Hon. M.-A., Farnworth Hon. M.,	
Augustine J./M.P.		Lingenfelter Hon. D., Hillson Hon. J.	
The Senate		McClellan Hon. S. M., Simmons Hon. R.,	
Maheu Hon. Senator S., Chalfoux Hon. Senator T.		Graham B./M.P., Harvard J./M.P., Obhrai D./M.P.,	
Deputy Prime Minister's Office		Alarie H./M.P., Marceau R./M.P., Blaikie B./M.P.,	
Dimitroff P./M.P.		Bachand A./M.P., Borotsik R./M.P.,	
Other		The Senate	
Banks N., Helgason W., Ventura C.		Fairbairn Hon. J., Gustafson Hon. L.J.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Ralph J., Brown D., Hulan H. D., Dubé N.,		Wright R.G., LeBlanc F., Albinati A.,	
Burton C., Kessel A., Robinson D., Sutherland S.,		Bussièrès S., Fried J.T., Feldman E.,	
Caron J., Cousineau P., Selwyn R., Sproule D.,		Gero J., Wilson R., Ayotte D., Chatterson D.,	
Meagher C., Sarty L., Viveash D.P., Plouffe G.,		Adams T., Gompf J., Robertson C.,	
Sproule D., Ventura C., Racine A., Goyette H.-A.,		Dunn J., Dubé N., Lessard M.V.,	
Johnstone B.V., Spencer B.L., Norman G.A.,		Anderson J., Meredith G., Olivier L.	
Germain A., Verrier-Frêchette K., Furuya E.,		Agriculture and Agri-Food	
Hébert P., Auger N., Burton C., Steven D.,		Claydon F., Donoghue C., Zakaib P.,	
Norfolk A.R., St-Louis M., Buck K.		Gifford M., Vinet S., Verheul S.,	
<i>United Nations Secretary General's visit</i>		Haddow P., Shaw G., Monette D.,	
<i>to New York "Friend of Kosovo"</i>	10,403	Levatte J., Boudrias D.	
House of Commons		Finance	
Axworthy Hon. L.		Collins-Williams T., Satherstrom D.,	
Foreign Affairs and International Trade		Gauthier G.	
Johnstone B.V., Brown D., Hulan H.		Industry	
<i>Womens Conference on la Francophonie</i>		von Finckenstein K., Simpson R.,	
<i>held in Luxembourg</i>	46,951	McCulla D.J., Ready R.	
House of Commons		Environment	
Godin Y./M.P., Duhamel, Hon. R.		Beale M., Good L., Smith N.	
Foreign Affairs and International Trade		Canadian Heritage	
Guénette R., Galambos I., Lachapelle L.,		Stone P., Mark J.,	
Farmer V., Robidoux F., Connelly M.		Human Resources Development	
<i>World Trade Organization (WTO)</i>		Poisson Y.	
<i>Ministerial Conference in Budapest</i>	9,452		
House of Commons			
Marchi, Hon. S.			
Foreign Affairs and International Trade			
Blake S.			

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
LABOUR PROGRAM			
Newfoundland	1,731,854	364,056	2,095,910
Prince Edward Island	718,802	125,286	844,088
Nova Scotia—Federal	4,272,929	653,997	4,926,926
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,041,989	1,307,129	12,349,118
Nova Scotia—CBDC (Section 9a)	4,344,830	520,894	4,865,724
Nova Scotia—Old silicosis	633,088	65,010	698,098
New Brunswick	1,634,566	377,592	2,012,158
Quebec	11,633,439	3,702,401	15,335,840
Ontario	31,297,269	5,444,398	36,741,667
Manitoba	2,063,206	512,468	2,575,674
Saskatchewan	2,623,113	607,602	3,230,715
Alberta	4,517,997	1,230,450	5,748,447
British Columbia	6,852,593	2,399,148	9,251,741
Payments respecting locally engaged employees outside Canada	118,152		118,152
Claim cost payment in respect of Merchant Seamen			
Compensation Act	5,725		5,725
Compensation to Quebec casual employees TB 1979-29	540		540
Excess monies paid to claimants (subrogation cases)	571,419		571,419
Salary recovered and returned to other Government departments (subrogation cases)	450,088		450,088
Legal, medical, professional expenses (subrogation cases)	234,054		234,054
Penitentiary inmates compensation	24,352		24,352
	84,770,005	17,310,431	102,080,436
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	35,686,420	7,065,371	42,751,791
Claim and administration expenses recovered from other Government departments	3,776,372	679,241	4,455,613
Recoveries from responsible third parties (subrogation)	1,267,921		1,267,921
Overpayment of compensation recovered from claimants	25,942		25,942
Penitentiary inmates compensation recovered	63,060		63,060
	40,819,715	7,744,612	48,564,327
Net expenditures	43,950,290	9,565,819	53,516,109

⁽¹⁾ These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (refer to the Ministry Summary in Section 11 of Volume II (Part I)).

⁽²⁾ Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽³⁾ Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

Parliament The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1999-2000

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses
				\$					\$
Adams W, NWT	67,225	10,550	91,799	85,053	Grimard N, Que	67,225	10,550	82,506	101,437
Andreychuk R, Sask	67,225	10,550	65,240	60,444	Gustafson L J, Sask	67,225	10,550	57,356	51,643
Angus W D, Que	67,225	10,550	29,859	84,236	Hays D P, Alta	67,225	10,550	122,779	120,143
Atkins N K, Ont	67,225	10,550	44,542	101,362	<i>Deputy Leader of the Government</i>	7,320			
Austin J, BC	67,225	10,550	103,571	76,953	Hervieux-Payette C, Que	67,225	10,550	40,400	100,317
Bacon L, Que	67,225	10,550	12,409	98,304	Johnson J, Man	67,225	10,550	55,929	107,278
Balfour R J, Sask ⁽¹⁾	50,175	7,339	51,914	69,915	Johnstone A, PEI ⁽¹⁾	13,194	2,071	38,778	25,535
Beaudoin G A, Que	67,225	10,550	9,708	102,213	Joyal S, Que	67,225	10,550	35,780	155,748
Berntson E A, Sask	66,845	10,430	77,264	76,740	Kelleher J F, Ont	67,225	10,550	55,309	88,671
Bolduc R, Que	65,895	10,130	30,481	50,133	Kelly W M, Ont	66,275	10,250	52,962	95,410
Boudreau J B, NS	33,235	5,215	25,459	11,394	Kenny C, Ont	67,225	10,550	54,164	154,169
Bryden J G, NB	67,225	10,550	40,138	81,049	Keon W J, Ont	67,225	10,550	16,974	98,833
Buchanan J M, NS	67,225	10,550	76,935	77,261	Kinsella N A, NB	67,225	10,550	74,448	106,144
Butts P, NS ⁽¹⁾	24,818	3,895	25,494	26,949	<i>Deputy Leader of the Opposition</i>	9,625			
Callbeck C, PEI	67,225	10,550	33,101	95,935	Kirby M, NS	67,225	10,550	31,569	96,245
Carney P, BC	67,225	10,550	76,989	96,918	Kolber L E, Que	64,375	9,410	25,142	92,229
Carstairs S, Man	67,225	10,550	96,447	123,677	Kroft R H, Man	67,225	10,550	60,806	60,150
<i>Deputy Leader of the Government</i>	7,824				Lavoie-Roux T, Que	67,225	10,550	7,086	79,174
Chalifoux T, Alta	67,225	10,550	104,156	100,404	Lawson E M, BC	67,225	10,550	84,264	75,311
Christensen I, Yukon	39,164	6,146	25,660	47,145	Lebreton M, Ont	67,225	10,550	33,705	98,819
Cochrane E, Nfld	67,225	10,550	71,626	102,829	Lewis P D, Nfld ⁽¹⁾	44,043	6,913	47,508	37,554
Cogger M B, Que	55,445	7,105	6,970	86,274	Losier-Cool R-M, NB	67,225	10,550	65,544	102,455
Cohen E J, NB	67,225	10,550	81,002	96,620	<i>Speaker Pro Tempore</i>	4,033			
Comeau G J, NS	67,225	10,550	77,780	68,097	Lucier P, Yukon ⁽¹⁾	22,300	3,274	1,555	20,863
Cook J, Nfld	67,225	10,550	61,970	62,082	Lynch-Staunton J, Que	67,225	10,550	15,135	8,716
Cools A C, Ont	67,225	10,550	64,462	105,389	<i>Leader of the Opposition</i>	24,700			
Corbin E G, NB	67,225	10,550	30,819	72,443	Maheu S, Que	67,225	10,550	28,350	84,537
De Bané P, Que	67,225	10,550	36,011	82,263	Mahovlich F W, Ont	67,225	10,550	62,953	56,618
Deware M M, NB	67,225	10,550	80,660	89,196	Maloney M, Ont ⁽¹⁾	24,998	3,923	28,807	43,160
<i>Opposition Whip</i>	4,800				Meighen M A, Ont	67,225	10,550	51,863	93,969
Di Nino C, Ont	67,225	10,550	35,656	80,836	Mercier L, Que	67,225	10,550	21,351	136,752
Doody C W, Nfld	67,225	10,550	58,994	48,037	<i>Government Whip</i>	7,725			
Doyle R J, Ont ⁽¹⁾					Milne L, Ont	67,225	10,550	43,413	79,394
Eyton J T, Ont	66,085	10,190	55,031	96,358	Molgat G L, Man	67,225	10,550	79,219	91,810
Fairbairn J, Alta	67,225	10,550	108,940	101,984	<i>Speaker of the Senate</i>	37,575			
Ferretti Barth M, Que	67,225	10,550	27,801	81,469	Moore W P, NS	67,225	10,550	56,026	91,516
Finestone S, Que	43,127	6,768	20,303	58,699	Murray L, Ont	67,225	10,550	29,795	62,760
Finnerty I, Ont	39,164	6,146	26,086	75,113	Nolin P C, Que	67,225	10,550	48,179	102,709
Fitzpatrick D R, BC	67,225	10,550	104,444	97,290	Oliver D H, NS	67,225	10,550	87,860	99,693
Forrestall J M, NS	67,225	10,550	75,906	111,525	Pearson L, Ont	67,225	10,550	17,213	94,214
Fraser J T, Que	67,225	10,550	23,864	92,496	Pépin L, Que	67,225	10,550	31,228	106,236
Furey G, Nfld	43,127	6,768	85,676	60,906	Perrault R J, BC	67,225	10,550	88,473	57,337
Gauthier J-R, Ont	67,225	10,550	6,760	75,956	Perry (Poirier) M, PEI	43,127	6,768	102,422	39,853
Ghitier R D, Alta	67,225	10,550	76,754	80,944	Phillips O H, PEI ⁽¹⁾	743	117	440	15,744
Gill A, Que	67,225	10,550	58,331	96,582	Pitfield P M, Ont	67,225	10,550		65,482
Grafstein J S, Ont	67,225	10,550	41,098	50,571					
Graham A B, NS	67,225	10,550	30,784	116,789					

Parliament The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1999-2000—*Concluded*

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Poulin M-P, Ont.	67,225	10,550	54,856	101,788	Sparrow H O, Sask.	67,225	10,550	71,826	94,825
Poy V, Ont.	67,225	10,550	96,005	93,629	Spivak M, Man.	67,225	10,550	99,155	111,521
Prud'homme M, Que.	67,225	10,550	19,146	91,737	Stewart J B, NS ⁽¹⁾	42,370	6,650	30,740	34,345
Rivest J-C, Que.	67,225	10,550	19,450	64,524	St. Germain G, BC.	67,225	10,550	102,958	104,705
Roberge F, Que.	65,515	10,010	28,828	94,956	Stollery P, Ont.	67,225	10,550	53,276	102,580
Robertson B M, NB.	67,225	10,550	46,835	87,811	Stratton T R, Man.	67,225	10,550	68,311	99,490
Robichaud F, NB.	67,225	10,550	35,152	85,052	Taylor N, Alta.	67,225	10,550	99,283	84,631
Robichaud L J, NB.	67,225	10,550	9,187	51,770	Tkachuk D, Sask.	67,225	10,550	102,370	92,200
Roche D, Alta.	67,225	10,550	85,242	97,559	Watt C, Que.	67,225	10,550	70,629	107,841
Rompkey W, Nfld.	67,225	10,550	101,584	79,402	Whelan E, Ont. ⁽¹⁾	18,523	2,907	25,280	61,472
Rossiter E, PEI.	67,225	10,550	54,000	65,558	Wilson L M, Ont.	67,225	10,550	28,572	75,998
Ruck C W, NS.	67,225	10,550	53,590	55,179	Wood D, Que. ⁽¹⁾			2,275	
Sibbeston N, NWT.	39,164	6,146	100,089	69,118					
Simard J-M, NB.	67,225	10,550	49,149	93,622	Total.	6,789,432	1,045,318	5,713,969	8,856,774

⁽¹⁾ Senators who have either resigned, retired, or died during fiscal year 1999-2000 or during the quarter of the preceding fiscal year.

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1999-2000

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
\$	\$	\$	\$		\$	\$	\$
Abbott J	67,225	22,200	129,725	Cardin S	67,225	22,200	34,357
Ablonczy D	67,225	22,200	108,275	Carroll A	67,225	22,200	51,168
Adams WP	67,225	22,200	20,963	Casey B	67,225	22,200	98,671
Alarie H	67,225	22,200	42,930	Casson R	67,225	22,200	96,671
Alcock R	67,225	22,200	110,821	Catterall M	67,225	22,200	11,833
Anders R	67,225	22,200	75,612	Allowance as			
Anderson Hon D	67,225	22,200	115,925	Deputy			
Assad M	67,225	22,200	18,532	Government Whip	7,725		
Assadourian S	67,225	22,200	48,718	Cauchon Hon M	67,225	22,200	10,405
Asselin G	67,225	22,200	66,814	Chamberlain B	67,225	22,200	52,927
Augustine J	67,225	22,200	42,745	Chan Hon RCY	67,225	22,200	126,125
Axworthy C	11,150	3,683	24,091	Charbonneau Y	67,225	22,200	35,285
Axworthy Hon L	67,225	22,200	52,631	Chatters D	67,225	27,325	94,198
Bachand A	67,225	22,200	49,504	Allowance as			
Bachand C	67,225	22,200	42,572	Deputy Official			
Bailey R	67,225	22,200	87,874	Opposition Whip	105		
Baker Hon G	67,225	27,325	179,997	Chrétien Rt Hon J	67,225	22,200	4,280
Bakopanos E	67,225	22,200	44,981	Chrétien JG	67,225	22,200	61,709
Barnes S	67,225	22,200	49,358	Clouthier H	67,225	22,200	62,398
Beaumier C	67,225	22,200	48,216	Coderre Hon D	67,225	22,200	35,073
Bélair R	67,225	27,325	106,885	Cohen S			1,349
Bélanger M	67,225	22,200	12,551	Collenette Hon D	67,225	22,200	18,203
Bellehumeur M	67,225	22,200	47,006	Comuzzi J	67,225	27,325	86,362
Bellemare E	67,225	22,200	7,095	Copps Hon SM	67,225	22,200	72,891
Bennett C	67,225	22,200	85,359	Cotler I	25,598	8,449	5,774
Benoit L	67,225	22,200	82,107	Crête P	67,225	22,200	71,007
Bergeron S	67,225	22,200	23,563	Cullen R	67,225	22,200	61,993
Allowance as				Cummins JM	67,225	22,200	124,253
Chief				Dalphond-Guiral M	67,225	22,200	23,485
Other Opposition Party Whip	7,725			Davies E	67,225	22,200	103,084
Bernier G	67,225	22,200	83,384	de Savoye P	67,225	22,200	52,230
Bernier Y	67,225	22,200	122,275	Debien M	67,225	22,200	25,005
Bertrand R	67,225	22,200	46,167	Desjarlais B	67,225	27,325	135,529
Bevilacqua M	67,225	22,200	62,986	Desrochers O	67,225	22,200	66,082
Bigras B	67,225	22,200	52,920	Devillers P	67,225	22,200	37,422
Blaikie WA	67,225	22,200	86,400	Dhaliwal Hon H	67,225	22,200	137,586
Allowance as				Dion Hon S	67,225	22,200	23,054
Other Opposition Party				Discepolo N	67,225	22,200	48,487
House Leader	10,550			Dockrill M	67,225	22,200	120,695
Blondin-Andrew Hon E	67,225	29,325	210,646	Doyle N	67,225	22,200	146,298
Bonin R	67,225	22,200	39,849	Dromisky SP	67,225	22,200	84,097
Bonwick P	67,225	22,200	78,203	Drouin C	67,225	22,200	42,934
Borotsik R	67,225	22,200	89,375	Dubé A	67,225	22,200	55,674
Boudria Hon D	67,225	22,200	16,294	Dubé J	67,225	22,200	100,805
Bradshaw Hon C	67,225	22,200	63,226	Duceppe G	67,225	22,200	28,024
Breitkreuz C	67,225	27,325	102,427	Allowance as			
Breitkreuz G	67,225	22,200	98,424	Leader of			
Brien P	67,225	22,200	89,663	Other Opposition Party	30,750		
Brisson S	67,225	22,200	98,802	Duhamel Hon RJ	67,225	22,200	77,461
Brown MAB	67,225	22,200	33,659	Dumas M	67,225	22,200	29,750
Bryden J	67,225	22,200	60,326	Duncan J	67,225	27,325	100,876
Bulte S	67,225	22,200	53,364	Earle G	67,225	22,200	80,248
Byrne G	67,225	27,325	147,974	Easter W	67,225	22,200	97,972
Caccia Hon CL	67,225	22,200	36,354	Eggleton Hon AC	67,225	22,200	45,258
Cadman C	67,225	22,200	77,575	Elley R	67,225	22,200	123,639
Calder MJ	67,225	22,200	57,132	Epp MK	67,225	22,200	40,619
Cannis J	67,225	22,200	59,602	Finestone Hon SA	24,098	7,961	20,329
Canuel R	67,225	22,200	77,035	Finlay J	67,225	22,200	69,373
Caplan Hon E	67,225	22,200	46,247	Folco R	67,225	22,200	28,313

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1999-2000—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Fontana JF	67,225	22,200	68,069	Jennings M	67,225	22,200	52,363
Forseith P	67,225	22,200	89,319	Johnston FD	67,225	22,200	56,662
Fournier G	67,225	27,325	101,163	Jones J	67,225	22,200	43,362
Fry Hon H	67,225	22,200	154,829	Jordan J	67,225	22,200	38,490
Gagliano Hon A	67,225	22,200	18,357	Karetak-Lindell N	67,225	29,325	195,232
Gagnon C	67,225	22,200	46,719	Karygiannis J	67,225	22,200	35,438
Gallaway R	67,225	22,200	76,484	Keddy G	67,225	22,200	89,668
Gauthier M	67,225	22,200	55,135	Kenney JT	67,225	22,200	117,174
Allowance as				Kerpan A	67,225	22,200	84,061
Other Opposition Party				Keyes SJ	67,225	22,200	59,092
House Leader	10,550			Kilger B	67,225	22,200	63,002
Gilmour WD	67,225	22,200	109,455	Allowance as			
Girard Bujold J	67,225	22,200	57,739	Chief Government			
Godfrey JF	67,225	22,200	75,387	Whip	13,650		
Godin M	67,225	22,200	26,674	Kilgour Hon DW	67,225	22,200	49,973
Godin Y	67,225	22,200	84,883	Knutson TG	67,225	22,200	65,170
Allowance as				Konrad DP	67,225	22,200	125,633
Chief				Kraft Sloan KM	67,225	22,200	62,939
Other Opposition Party Whip ..	1,166			Laliberte R	67,225	27,325	188,188
Golding P	67,225	22,200	42,814	Lalonde F	67,225	22,200	29,928
Goodale Hon RE	67,225	22,200	80,866	Lastewka W	67,225	22,200	56,042
Gouk JW	67,225	22,200	116,869	Laurin R	67,225	22,200	25,781
Graham B	67,225	22,200	51,389	Lavigne R	67,225	22,200	35,475
Gray Hon H	67,225	22,200	43,492	Lebel G	67,225	22,200	40,832
Grewal G	67,225	22,200	89,447	Lee D	67,225	22,200	50,616
Grey DC	67,225	22,200	116,510	Lefebvre R	67,225	22,200	70,559
Allowance as				Leung S	67,225	22,200	101,710
Leader of the				Lill WE	67,225	22,200	68,419
Official Opposition	699			Limoges R	65,181	21,525	52,563
Grose IB	67,225	22,200	40,241	Lincoln C	67,225	22,200	24,010
Gruending D	25,598	8,449	44,772	Longfield J	67,225	22,200	39,808
Guarnieri A	67,225	22,200	77,006	Loubier Y	67,225	22,200	48,311
Guay M	67,225	22,200	37,941	Lowther E	67,225	22,200	97,830
Guimond M	67,225	22,200	74,455	Lunn GV	67,225	22,200	139,755
Hanger A	67,225	22,200	104,787	MacCaulay Hon L	67,225	22,200	114,321
Harb M	67,225	22,200	5,336	Mackay PG	67,225	22,200	91,135
Hardy L	67,225	27,325	194,639	Allowance as			
Harris RM	67,225	27,325	147,449	Leader of			
Hart J	67,225	22,200	148,174	Other Opposition Party	30,750		
Harvard J	67,225	22,200	95,359	Mahoney SW	67,225	22,200	75,674
Harvey A	67,225	22,200	52,549	Malhi G	67,225	22,200	45,779
Allowance as				Maloney JD	67,225	22,200	53,563
Chief				Mancini P	67,225	22,200	108,305
Other Opposition Party Whip ..	7,725			Manley Hon JP	67,225	22,200	4,408
Herron J	67,225	22,200	94,358	Manning P	67,225	22,200	95,633
Hill G	67,225	22,200	117,863	Allowance as			
Hill J	67,225	27,325	128,559	Leader of the			
Allowance as				Official Opposition	50,551		
Deputy Official				Marceau R	67,225	22,200	52,847
Opposition Whip	6,404			Marchand JP	67,225	22,200	44,664
Allowance as				Marchi Hon S	22,840	7,545	25,306
Chief Official				Mark IM	67,225	22,200	150,351
Opposition Whip	2,337			Marleau Hon D	67,225	22,200	44,665
Hilstrom H	67,225	22,200	91,304	Martin K	67,225	22,200	58,492
Hoepfner JE	67,225	22,200	72,964	Martin Hon P	67,225	22,200	44,836
Hubbard C	67,225	22,200	61,518	Martin PD	67,225	22,200	113,012
Ianno T	67,225	22,200	58,469	Massé Hon M	29,733	9,822	11,138
Iftody D	67,225	22,200	117,420	Matthews WB	67,225	27,325	195,327
Jackson O	67,225	22,200	61,836	Mayfield P	67,225	27,325	128,131
Jaffer R	67,225	22,200	78,581	McClelland I	67,225	22,200	83,305

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1999-2000—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
<i>Allowance as</i>							
<i>Deputy Chairperson</i>							
<i>of Committees of the Whole House</i>	10,950			Price D.	67,225	22,200	63,963
McCormick L.	67,225	22,200	68,641	Proctor JR.	67,225	22,200	74,233
McDonough A.	67,225	22,200	126,921	Proud G.	67,225	22,200	102,771
<i>Allowance as</i>				Proulx M.	25,598	8,449	1,298
<i>Leader of</i>				Provenzano CF.	67,225	22,200	70,924
<i>Other Opposition Party</i>	30,750			Ramsay J.	67,225	22,200	47,353
McGuire J.	67,225	22,200	89,176	Redman K.	67,225	22,200	72,615
McKay J.	67,225	22,200	62,551	Reed JAA.	67,225	22,200	39,666
McLellan Hon A.	67,225	22,200	102,663	Reynolds J.	67,225	22,200	172,669
McNally GH.	67,225	22,200	126,829	Richardson J.	67,225	22,200	50,249
McTeague D.	67,225	22,200	48,567	Riis N.	67,225	22,200	140,732
McWhinney T.	67,225	22,200	138,054	Ritz G.	67,225	22,200	109,327
Menard R.	67,225	22,200	15,084	Robillard Hon L.	67,225	22,200	8,851
Mercier P.	67,225	22,200	28,966	Robinson SJ.	67,225	22,200	164,888
Meredith V.	67,225	22,200	122,293	Rocheleau Y.	67,225	22,200	35,368
Mifflin Hon FJ.	67,225	27,325	83,204	Rock Hon A.	67,225	22,200	83,493
Milliken P.	67,225	22,200	35,346	Saada J.	67,225	22,200	26,362
<i>Allowance as</i>				Sauvageau B.	67,225	22,200	41,656
<i>Deputy Speaker and</i>				Schmidt W.	67,225	22,200	69,207
<i>Chairperson of</i>				Scott Hon A.	67,225	22,200	56,530
<i>Committees of the Whole House</i>	26,825			Scott M.	67,225	27,325	127,427
Mills B.	67,225	22,200	108,997	Sekora L.	67,225	22,200	141,991
Mills D.	67,225	22,200	50,112	Serré B.	67,225	27,325	60,264
Minna Hon M.	67,225	22,200	52,819	Sgro J.	25,598	8,449	20,710
Mitchell Hon A.	67,225	22,200	52,738	Shepherd A.	67,225	22,200	34,317
Morrison L.	67,225	22,200	59,063	Solberg M.	67,225	22,200	132,400
Muise M.	67,225	22,200	104,247	Solomon JL.	67,225	22,200	118,751
Murray I.	67,225	22,200	21,958	<i>Allowance as</i>			
Myers LA.	67,225	22,200	65,275	<i>Chief</i>			
Nault Hon RD.	67,225	27,325	151,980	<i>Other Opposition Party Whip</i> ..	6,560		
Normand Hon G.	67,225	22,200	120,405	Speller RS.	67,225	22,200	69,626
Nunziata JV.	67,225	22,200	53,207	St-Denis B.	67,225	27,325	110,067
Nystrom Hon L.	67,225	22,200	77,733	St-Hilaire C.	67,225	22,200	37,847
O'Brien L.	67,225	27,325	275,401	St-Jacques D.	67,225	22,200	49,951
O'Brien PW.	67,225	22,200	56,698	St-Julien G.	67,225	27,325	136,075
O'Reilly J.	67,225	22,200	52,419	Steckle P.	67,225	22,200	81,566
Obhrai D.	67,225	22,200	73,363	Stewart Hon CS.	67,225	22,200	31,929
Pagtakhan R.	67,225	22,200	98,263	Steward Hon J.	67,225	22,200	39,775
Pankiw J.	67,225	22,200	103,550	Stinson D.	67,225	22,200	115,749
Paradis D.	67,225	22,200	47,763	Stoffer P.	67,225	22,200	81,007
Parent Hon G.	67,225	22,200	46,520	Strahl C.	67,225	22,200	121,348
<i>Allowance as</i>				<i>Allowance as</i>			
<i>Speaker of the</i>				<i>Chief Official</i>			
<i>House of Commons</i>	51,250			<i>Opposition Whip</i>	11,313		
Parrish C.	67,225	22,200	39,761	<i>Allowance as</i>			
Patry B.	67,225	22,200	25,962	<i>Official Opposition</i>			
Penson C.	67,225	27,325	59,203	<i>House Leader</i>	4,234		
Peric J.	67,225	22,200	48,162	Szabo P.	67,225	22,200	64,659
Perron GA.	67,225	22,200	39,047	Telegdi A.	67,225	22,200	34,396
Peterson Hon J.	67,225	22,200	58,460	Thibault Y.	67,225	22,200	24,308
Pettigrew Hon P.	67,225	22,200	25,275	<i>Allowance as</i>			
Phinney EL.	67,225	22,200	56,505	<i>Assistant Deputy</i>			
Picard P.	67,225	22,200	36,656	<i>Chairperson of</i>			
Pickard RW.	67,225	22,200	57,808	<i>Committees of the Whole House</i>	10,950		
Pillitteri G.	67,225	22,200	43,634	Thompson G.	67,225	22,200	91,156
Plamondon L.	67,225	22,200	68,629	Thompson M.	67,225	22,200	117,191
Power C.	55,858	18,450	128,576	Torsney P.	67,225	22,200	41,078
Pratt D.	67,225	22,200	16,116	Tremblay S.	67,225	22,200	38,692
				Tremblay ST.	67,225	22,200	59,102

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1999-2000—Concluded

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Turp D	67,225	22,200	39,043	<i>Allowance as</i>			
Ur RM	67,225	22,200	68,279	<i>Official Opposition</i>			
Valeri T	67,225	22,200	55,952	<i>House Leader</i>	20,466		
Vancilief Hon L	67,225	22,200	30,101	White T	67,225	22,200	120,001
Vautour A	67,225	22,200	93,141	Wilfert B	67,225	22,200	69,121
Vellacott M	67,225	22,200	42,371	Williams J	67,225	22,200	94,192
Venne P	67,225	22,200	38,003	Wood RE	67,225	22,200	52,384
Volpe J	67,225	22,200	69,817				
Wappel TW	67,225	22,200	38,633	Total	20,496,612	6,783,907	21,985,183
Wasylycia-Leis J	67,225	22,200	72,585				
Wayne E	67,225	22,200	57,134				
Whelan S	67,225	22,200	60,210				
White R	67,225	22,200	109,501				

⁽¹⁾ This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

Parliament

House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 1999-2000

Names	Parliamentary secretary to the	Amount	Names	Parliamentary secretary to the	Amount
		\$			\$
Adams P	Leader of the Government in the House of Commons July 10, 1997 to August 31, 1999	4,542	Lastewka W	Minister of Industry July 10, 1997 to August 31, 1999	4,542
Alcock R	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs July 16, 1998 to August 31, 2000	10,950	Lee D	Leader of the Government in the House of Commons September 1, 1999 to August 31, 2000	6,408
Bakopanos E	Minister of Justice and Attorney General of Canada July 10, 1997 to August 31, 1999	4,542	Longfield J	Minister of Labour September 1, 1999 to August 31, 2000	6,408
Bélanger M	Minister of Canadian Heritage July 16, 1998 to August 31, 2000	10,950	Maloney JD	Minister of Justice and Attorney General of Canada September 1, 1999 to August 31, 2000	6,408
Bellemare E	Minister for International Cooperation September 1, 1999 to August 31, 2000	6,408	McGuire J	Minister of Agriculture and Agri-Food July 16, 1998 to August 31, 2000	10,950
Bertrand R	Minister of National Defence July 16, 1998 to August 31, 2000	10,950	O'Brien L	Minister of Fisheries and Oceans September 1, 1999 to August 31, 2000	6,408
Brown MAB	Minister of Human Resources Development July 16, 1998 to August 31, 2000	10,950	Paradis D	Minister for International Cooperation January 25, 1999 to August 31, 1999	4,542
Byrne G	Minister of Natural Resources July 10, 1997 to August 31, 1999	4,542	Parrish C	Minister of Foreign Affairs September 1, 1999 to August 31, 2000	6,408
Cannis J	Minister of Industry September 1, 1999 to August 31, 2000	6,408	Phinney EL	Minister of Public Works and Government Services July 16, 1998 to August 31, 2000	10,950
Caplan E	Minister of Health July 16, 1998 to August 2, 1999	3,692	Reed J	Minister of National Revenue July 16, 1998 to August 31, 2000	10,950
Chamberlain B	Minister of Labour July 10, 1997 to August 31, 1999	4,542	Saada J	Minister of Foreign Affairs July 16, 1998 to August 31, 1999	4,542
Charbonneau Y	Minister of Health September 1, 1999 to August 31, 2000	6,408	Speller RS	Solicitor General of Canada July 16, 1998 to August 31, 2000	10,950
Cullen R	Minister of Finance September 1, 1999 to August 31, 2000	6,408	St. Denis B	Minister for International Trade July 16, 1998 to August 31, 2000	10,950
Dromisky SP	Minister of Transport July 16, 1998 to August 31, 2000	10,950	Telegdi A	Minister of Natural Resources September 1, 1999 to August 31, 2000	6,408
Easter W	Minister of Fisheries and Oceans July 10, 1997 to August 31, 1999	4,542	Torsney P	Minister of Citizenship and Immigration July 16, 1998 to August 31, 2000	10,950
Ianno T	President of the Treasury Board July 16, 1998 to August 31, 2000	10,950	Valeri T	Minister of the Environment July 16, 1998 to August 31, 2000	10,950
Iftody D	Minister of Indian Affairs and Northern Development July 16, 1998 to August 31, 2000	10,950	Wood RE	Minister of Finance July 10, 1997 to August 31, 1999	4,542
Knutson TG	Prime Minister July 16, 1998 to August 31, 2000	10,950		Minister of Veterans Affairs July 16, 1998 to August 31, 2000	10,950
			Total		283,850

Privy Council

SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 1999 to March 31, 2000)			
Blondin-Andrew Hon E	36,469	2,091	38,560
Boudria Hon D	48,625	2,091	50,716
Cauchon Hon M	12,099	695	12,794
Chan Hon R	36,469	2,091	38,560
Coderre Hon D	24,369	1,399	25,768
Duhamel Hon R	36,469	2,091	38,560
Fry Hon H	36,469	2,091	38,560
Gray Hon H	48,624	2,091	50,715
Kilgour Hon D	36,469	2,091	38,560
Mitchell Hon A	36,469	2,091	38,560
Normand Hon G	36,469	2,091	38,560
Peterson Hon J S	36,469	2,091	38,560
Total	425,469	23,004	448,473

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Preliminary duties ⁽¹⁾	Conduct of elections	Voters information program	Special voting rules	Other activities ⁽²⁾	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
36 th general election (1997)		566,076	3,488			569,564
Sherbrooke by-election (September 1998)		2,393				2,393
Windsor—St. Clair by-election (April 1999)		225,024	9,103	2,035		236,162
November 1999 by-elections ⁽³⁾	108,173	1,214,280	160,739	31,379		1,514,571
St. John's West by-election (May 2000)	14,780					14,780
Event readiness and Ottawa Headquarters	10,388,219		1,365,931	77,604	19,217,141	31,048,895
Total	10,511,172	2,007,773	1,539,261	111,018	19,217,141	33,386,365

⁽¹⁾ Expenditures reported under this column also include, where applicable, the maintenance of the National Register of Electors and of the Electoral Geography Database for fiscal year 1999-2000.

⁽²⁾ Expenditures reported under this column also include, where applicable, the development of information systems for fiscal year 1999-2000.

⁽³⁾ Hull—Aylmer (Quebec), Mount Royal (Quebec), Saskatoon—Rosetown—Biggar (Saskatchewan) and York West (Ontario).

DETAILS OF EXPENDITURES—NOVEMBER 1999 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
Ottawa Headquarters	86,463	330,790	160,739	10,161		588,153
Hull—Aylmer, Quebec	4,112	239,018		5,612		248,742
Mount Royal, Quebec	3,901	218,655		5,843		228,399
York West, Ontario	6,516	165,353		4,139		176,008
Saskatoon—Rosetown—Biggar, Saskatchewan	7,181	260,464		5,624		273,269
Total	108,173	1,214,280	160,739	31,379		1,514,571

DETAILS OF EXPENDITURES—WINDSOR—ST. CLAIR BY-ELECTION

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
Ottawa Headquarters		30,171	9,103			39,274
Windsor—St. Clair		194,853		2,035		196,888
Total		225,024	9,103	2,035		236,162

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont	130,501,793	24,654,526	155,156,319
Regional Headquarters Atlantic, Moncton, NB	12,587,032	1,076,623	13,663,655
Learning Centre Atlantic, Moncton, NB	1,205,745		1,205,745
Springhill Institution, Springhill, NS	28,741,969	2,299,472	31,041,441
Dorchester Penitentiary, Dorchester, NB	27,861,298	3,659,605	31,520,903
Westmorland Institution, Dorchester, NB	10,345,894	1,048,216	11,394,110
Atlantic Institution, Renous, NB	19,990,559	1,336,172	21,326,731
Nova Institution for Women, Truro, NS	4,442,583	685,679	5,128,262
Halifax District Parole Office, Halifax, NS	2,927,410	45,953	2,973,363
Halifax District Systems, Halifax, NS	67,116	10,000	77,116
Carleton Community Correctional Centre, Halifax, NS	646,183	4,904	651,087
Carleton Community Correctional Centre Annex, Halifax, NS	667,175		667,175
Truro District Parole Office, Truro, NS	1,259,218	65,488	1,324,706
Truro District Systems, Truro, NS	45,817		45,817
Kentville Area Parole Office, Kentville, NS	911,691		911,691
Sydney Area Parole Office, Sydney, NS	752,506		752,506
Newfoundland District Parole Office, St-John's, Nfld	1,949,486	58,455	2,007,941
Corner Brook Area Parole Office, Corner Brook, Nfld	802,280	23,852	826,132
Grand Falls Area Parole Office, Grand Falls, Nfld	136,475		136,475
St-John's Correctional Centre, St-John's, Nfld	875,365	1,812	877,177
New Brunswick East District Parole Office, Moncton, NB	2,247,531	38,391	2,285,922
New Brunswick East District Systems, Moncton, NB	44,319	9,068	53,387
Charlottetown Area Parole Office, Charlottetown, PEI	345,310		345,310
Bathurst Area Parole Office, Bathurst, NB	578,744		578,744
New Brunswick West District Parole Office, Saint-John, NB	1,372,921	40,520	1,413,441
New Brunswick West District Systems, Saint-John, NB	35,006		35,006
Fredericton Area Parole Office, Fredericton, NB	458,102		458,102
Paritown Community Correctional Centre, Paritown, NB	673,029		673,029
Regional Headquarters Quebec, Laval, Que	17,903,757	2,145,057	20,048,814
Quebec Staff College, Laval, Que	2,883,208	98,034	2,981,242
Montee St-Francois Institution, Laval, Que	10,584,876	396,340	10,981,216
Federal Training Centre, Laval, Que	18,907,502	2,427,982	21,335,484
Donnacona Institution, Donnacona, Que	26,543,149	375,364	26,918,513
Joliette Institution, Joliette, Que	6,166,166	100,312	6,266,478
Leclerc Institution, Laval, Que	27,902,367	1,297,575	29,199,942
Archambault Institution, Ste-Anne-des-Plaines, Que	27,191,384	635,625	27,827,009
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que	12,008,687	5,009,618	17,018,305
Quebec Regional Reception Centre, Laval, Que	27,838,306	528,482	28,366,788
Drummond Institution, Drummondville, Que	17,792,921	3,575,546	21,368,467
Cowansville Institution, Cowansville, Que	23,969,716	852,572	24,822,288
La Macaza Institution, L'Annonciation, Que	17,368,505	815,610	18,184,115
Port-Cartier Institution, Port-Cartier, Que	20,030,139	306,129	20,336,268
Montreal Metropolitan District Parole Office, Montreal, Que	2,830,608	9,063	2,839,671
Longueuil Area Parole Office, Longueuil, Que	947,871		947,871
Ville-Marie Parole Office, Montreal, Que	5,424,133		5,424,133
Lafontaine Area Parole Office, Montreal, Que	4,366,582	12,905	4,379,487
J B Martineau Community Correctional Centre, Montreal, Que	812,285	45,706	857,991
Ogilvy Community Correctional Centre, Montreal, Que	772,005	3,195	775,200
Sherbrooke Community Correctional Centre, Montreal, Que	705,876		705,876
Langelier Area Parole Office, St-Leonard, Que	3,393,848		3,393,848
Granby Area Parole Office, Granby, Que	1,024,692		1,024,692
Hochelaga Community Correctional Centre, Montreal, Que	695,896	49,567	745,463
Estrie Area Parole Office, Montreal, Que	1,339,464		1,339,464
East and West Quebec District Parole Office, St-Jerome, Que	1,182,860	12,917	1,195,777
Quebec Area Parole Office, Quebec, Que	3,130,726	89,687	3,220,413
Rimouski Area Parole Office, Rimouski, Que	618,694		618,694
Chicoutimi Area Parole Office, Chicoutimi, Que	513,019		513,019

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Trois-Rivieres Area Parole Office, Trois-Rivieres, Que	1,583,610		1,583,610
Laval Area Parole Office, Laval, Que	2,794,812		2,794,812
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que	425,192		425,192
Hull Area Parole Office, Hull, Que	967,687		967,687
Laurentian Area Parole Office, St-Jerome, Que	2,340,381		2,340,381
Lanaudiere Area Parole Office, Lachenaie, Que	1,425,523		1,425,523
Ontario Regional Headquarters Ontario, Kingston, Ont.	11,071,207	3,606,724	14,677,931
Correctional Learning Centre, Kingston, Ont	1,766,241	168,304	1,934,545
Regional Treatment Centre, Kingston, Ont	14,072,294		14,072,294
Kingston Penitentiary, Kingston, Ont	26,640,744	3,597,640	30,238,384
Millhaven Institution, Bath, Ont.	29,446,349	980,661	30,427,010
Fenbrook Institution, Gravenhurst, Ont.	19,199,268	690,956	19,890,224
Bath Institution, Bath, Ont	18,294,214	1,203,944	19,498,158
Prison for Women, Kingston, Ont	7,003,221	164,724	7,167,945
Isabel McNeil House, Kingston, Ont	1,156,552	2,150	1,158,702
Collins Bay Institution, Kingston, Ont	20,086,605	815,840	20,902,445
Frontenac Institution, Kingston, Ont	8,368,603	336,041	8,704,644
Beaver Creek Institution, Gravenhurst, Ont	7,963,361	921,027	8,884,388
Joyceville Institution, Kingston, Ont	25,666,906	1,139,253	26,806,159
Pittsburgh Institution, Kingston, Ont	10,607,838	2,883,715	13,491,553
Warkworth Institution, Campbellford, Ont	29,468,342	681,235	30,149,577
Grand Valley Institution for Women, Kitchener, Ont	6,909,956	511,335	7,421,291
Eastern and Northern Ontario District Parole Office, Kingston, Ont	6,260,684		6,260,684
Barrie Area Parole Office, Barrie, Ont.	512,335		512,335
Kingston Supervision, Kingston, Ont	1,313,486		1,313,486
Peterborough Area Parole Office, Peterborough, Ont.	1,332,604		1,332,604
Portsmouth Community Correctional Centre, Kingston, Ont.	685,978	14,146	700,124
Muskoka Area Parole Office, Gravenhurst, Ont	138,685		138,685
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont.	216,244		216,244
Sudbury Area Parole Office, Sudbury, Ont	1,362,762		1,362,762
Timmins Area Parole Office, Timmins, Ont	109,957		109,957
Ottawa Area Parole Office, Ottawa, Ont	3,351,541		3,351,541
Central Ontario District Parole Office, Toronto, Ont	3,695,917	23,545	3,719,462
Keele Community Correctional Centre, Toronto, Ont	1,025,897	1,302	1,027,199
Downtown Toronto Area Parole Office, Toronto, Ont	2,144,971		2,144,971
Toronto East Area Parole Office, Toronto, Ont	2,712,307		2,712,307
Toronto West Area Parole Office, Toronto, Ont	669,056		669,056
York-Durham Area Parole Office, Toronto, Ont	8,047		8,047
Peel Area Parole Office, Toronto, Ont	1,505,105		1,505,105
Team Parole Supervision Office, Toronto, Ont	299,631		299,631
Hamilton District Parole Office, Hamilton, Ont	34,160		34,160
Hamilton Area Parole Office, Hamilton, Ont	3,196,644		3,196,644
Hamilton Community Correctional Centre, Hamilton, Ont	815,541	2,513	818,054
St. Catharines Area Parole Office, St. Catharines, Ont.	670,164		670,164
Western Ontario District Parole Office, London, Ont.	965,027		965,027
Windsor Area Parole Office, Windsor, Ont	1,027,185		1,027,185
London Area Parole Office, London, Ont	1,488,549		1,488,549
Guelph Area Parole Office, Guelph, Ont	1,876,317		1,876,317
Brantford Area Parole Office, Brantford, Ont	258,040		258,040
Nunavut Community Office, Iqaluit, Nunavut	474,150		474,150
Regional Headquarters Prairies, Saskatoon, Sask	10,048,904		10,048,904
Prairies Staff College, Saskatoon, Sask	2,873,506	44,163	2,917,669
Regional Psychiatric Centre Prairies, Saskatoon, Sask	22,365,734	1,721,355	24,087,089
Regional Headquarters Prairies Clustered Services, Saskatoon, Sask	6,198,325	1,909,637	8,107,962
Stony Mountain Institution, Winnipeg, Man	28,687,118	7,472,048	36,159,166
Rockwood Institution, Stony Mountain, Man	7,825,922	302,172	8,128,094
Saskatchewan Penitentiary, Prince Albert, Sask	29,916,239	1,652,692	31,568,931
Riverbend Institution, Prince Albert, Sask	5,536,079	1,362,918	6,898,997

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Saskatchewan Penitentiary Special Handling Unit, Prince Albert, Sask.	5,696,802		5,696,802
Okimaw Ochi Healing Lodge, Maple Creek, Sask.	4,200,505	292,970	4,493,475
Drumheller Institution, Drumheller, Alta.	28,808,113	1,325,553	30,133,666
Grande Cache Institution, Grande Cache, Alta.	18,354,848	414,606	18,769,454
Pe Sakastew Institution, Hobbema, Alta.	3,526,481	366,130	3,892,611
Bowden Institution, Innisfail, Alta.	28,583,418	1,749,031	30,332,449
Edmonton Institution for Women, Edmonton, Alta.	6,799,432	731,785	7,531,217
Edmonton Institution, Edmonton, Alta.	24,664,175	783,605	25,447,780
Grierson Institution, Edmonton, Alta.	1,908,593	4,042	1,912,635
Manitoba-NW Ontario District Parole Office, Winnipeg, Man.	5,105,279	26,473	5,131,752
Osborne Community Correctional Centre, Winnipeg, Man.	788,511	3,500	792,011
Brandon Area Parole Office, Brandon, Man.	387,269		387,269
Thunder Bay Area Parole Office, Thunder Bay, Ont.	335,664	25,940	361,604
Thompson Area Parole Office, Thompson, Man.	309,275		309,275
Saskatchewan District Parole Office, Regina, Sask.	1,889,829	4,165	1,893,994
Oskana Community Correctional Centre, Regina, Sask.	799,963	51,322	851,285
Prince Albert Area Parole Office, Prince Albert, Sask.	1,607,447	25,302	1,632,749
Saskatoon Area Parole Office, Saskatoon, Sask.	1,192,946	20,518	1,213,464
Edmonton District Parole Office, Edmonton, Alta.	9,181,439	59,509	9,240,948
Grierson Centre, Edmonton, Alta.	229,638		229,638
Red Deer Area Parole Office, Red Deer, Alta.	360,377		360,377
Yellowknife Area Parole Office, Yellowknife, NWT.	1,173,278	25,940	1,199,218
Grande Prairie Sub-office, Grande Prairie, Alta.	67,830		67,830
Fort McMurray Sub-office, Fort McMurray, Alta.	62,233		62,233
St. Paul Area Parole Office, St. Paul, Alta.	60,837		60,837
Calgary District Parole Office, Calgary, Alta.	5,181,459	42,529	5,223,988
Lethbridge Area Parole Office, Lethbridge, Alta.	360,645		360,645
Regional Headquarters Pacific, Clearbrook, BC.	3,071,481		3,071,481
Pacific Staff College, Mission, BC.	2,492,005		2,492,005
Pacific Shared Services, Clearbrook, BC.	28,144,481	5,760,074	33,904,555
William Head Institution, Victoria, BC.	11,060,866	151,457	11,212,323
Pacific Regional Reception Assessment Centre, Abbotsford, BC.	2,505,787		2,505,787
Matsqui Institution, Abbotsford, BC.	15,891,818	187,230	16,079,048
Pacific Regional Health Centre, Abbotsford, BC.	15,465,822	2,337,816	17,803,638
Mountain Institution, Agassiz, BC.	15,457,427	9,804,428	25,261,855
Kent Institution, Agassiz, BC.	19,203,921	224,739	19,428,660
Elbow Lake Institution, Harrison Mills, BC.	3,572,050	161,826	3,733,876
Ferndale Institution, Mission, BC.	4,887,891	428,822	5,316,713
Mission Institution, Mission, BC.	14,841,975	225,138	15,067,113
Pacific Region Community Parole Offices (general), Matsqui, BC.	1,325,020	507	1,325,527
Vancouver Area Parole Office, Vancouver, BC.	7,182,783	346	7,183,129
Vancouver Island Area Parole Office, Victoria, BC.	2,872,399		2,872,399
Abbotsford Area Parole Office, Abbotsford, BC.	1,898,966		1,898,966
Northern Interior Area Parole Office, Prince George, BC.	4,792,670		4,792,670
Pacific Parole Offices District Administration, Matsqui, BC.	1,344,415		1,344,415
Sumas Centre Community Correctional Centre, Matsqui, BC.	1,597,105		1,597,105
Total	1,245,428,684	111,291,365	1,356,720,049

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		\$	\$	\$
Agriculture and Agri-Food—				
Department—				
Operating expenditures	1		1,996,000	16,126,858
Grants and contributions	10		50,500	
Canadian Dairy Commission—				
Program expenditures	15			64,599
Canadian Food Inspection Agency—				
Operating expenditures and contributions	20	8,793,758	183,000	22,366,741
Canada Customs and Revenue Agency—				
Operating expenditures	1	55,446,760	2,657,437	115,050,449
Canadian Heritage—				
Department—				
Operating expenditures	1		1,644,858	2,976,876
Canada Council—				
Payments to the Canada Council	20			128,000
Canadian Film Development Corporation—				
Payments to the Canadian Film Development Corporation	40			168,000
Canadian Museum of Civilization—				
Operating and capital expenditures	45	76,931		434,000
Canadian Museum of Nature—				
Operating and capital expenditures	50	26,911		446,955
Canadian Radio-television and Telecommunications Commission—				
Program expenditures	55	647,380	170,000	965,285
National Archives of Canada—				
Program expenditures, grants and contributions	60		245,000	1,693,484
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation	65			322,000
National Battlefields Commission—				
Program expenditures	70	28,221		31,126
National Capital Commission—				
Operating expenditures	75			369,000
National Film Board—				
Grants and contributions	90			386,000
National Gallery of Canada—				
Operating and capital expenditures	95	61,681		258,000
National Library—				
Program expenditures	105	91,735		2,534,383
National Museum of Science and Technology—				
Operating and capital expenditures	110	56,575		187,000
Parks Canada Agency—				
Program expenditures	115	6,555,755	1,110,000	14,183,663
Public Service Commission—				
Program expenditures	125		5,904,962	3,014,246
Status of Women—Office of the Co-ordinator—				
Operating expenditures	130			241,905
Citizenship and Immigration—				
Department—				
Operating expenditures	1	230,000	672,000	11,341,998
Immigration and Refugee Board of Canada—				
Program expenditures	15	1,535,616	448,850	1,986,102

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		\$	\$	\$
Environment—				
Department—				
Operating expenditures	1	3,538,000	1,442,207	9,857,111
Canadian Environmental Assessment Agency—				
Program expenditures	15			225,311
Finance—				
Department—				
Program expenditures	1		266,000	1,147,255
Auditor General—				
Program expenditures and contributions	25	160,000	75,000	546,290
Program expenditures	30			3,710
Canadian International Trade Tribunal—				
Program expenditures	35		17,000	170,786
Office of the Superintendent of Financial Institutions—				
Program expenditures	40		81,000	
Fisheries and Oceans—				
Operating expenditures	1		613,000	20,250,741
Foreign Affairs and International Trade—				
Department—				
Operating expenditures	1		857,000	6,441,925
Canadian International Development Agency—				
Operating expenditures	20	231,181	350,000	2,711,506
International Development Research Centre—				
Payments to the International Development Research Centre	45			268,000
International Joint Commission—				
Program expenditures	50		20,000	72,016
NAFTA Secretariat, Canadian Section—				
Program expenditures	55			23,611
Northern Pipeline Agency—				
Program expenditures	60			6,000
Governor General—				
Program expenditures	1		30,000	322,833
Health—				
Department—				
Operating expenditures	1		956,325	15,153,273
Hazardous Materials Information Review Commission—				
Program expenditures	10			23,552
Medical Research Council—				
Operating expenditures	15	103,023	20,000	159,397
Patented Medicine Prices Review Board—				
Program expenditures	25			65,784
Human Resources Development—				
Department—				
Corporate Services Program—				
Program expenditures	1		1,757,754	2,163,340
Human Resources Investment and Insurance Program—				
Operating expenditures	5		1,579,893	6,242,531
Labour Program—				
Program expenditures	15	1,078,000		1,279,317
Income Security Program—				
Program expenditures	20			5,335,206

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		\$	\$	\$
Canada Industrial Relations Board—				
Program expenditures	25			320,302
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures	30			25,551
Canadian Centre for Occupational Health and Safety—				
Program expenditures	35			245,432
Indian Affairs and Northern Development—				
Department—				
Administration Program—				
Program expenditures and contributions	1		450,000	1,641,636
Indian and Inuit Affairs Program—				
Operating expenditures	5		129,053	4,801,881
Northern Affairs Program—				
Operating expenditures	35			1,219,303
Canadian Polar Commission—				
Program expenditures and contributions	50	25,687		
Industry—				
Department—				
Operating expenditures	1		1,119,905	10,933,908
Canadian Intellectual Property Office Revolving Fund	5	432,934		
Atlantic Canada Opportunities Agency—				
Operating expenditures	20		278,850	1,167,004
Canadian Space Agency—				
Operating expenditures	30		85,000	523,208
Capital expenditures	35			20,304
Competition Tribunal—				
Program expenditures	45			16,969
Copyright Board—				
Program expenditures	50	5,000		8,022
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures	55		364,417	755,097
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation	65			30,000
National Research Council of Canada—				
Operating expenditures	70		505,000	11,362,402
Natural Sciences and Engineering Research Council—				
Operating expenditures	85	212,000	60,000	553,633
Social Sciences and Humanities Research Council—				
Operating expenditures	95	265,260	25,000	259,145
Standards Council of Canada—				
Payments to the Standards Council of Canada	105	20,000		27,000
Statistics Canada—				
Program expenditures	110		50,000	9,539,082
Western Economic Diversification—				
Operating expenditures	115		911,128	652,629
Justice—				
Department—				
Operating expenditures	1		50,000	5,183,831
Canadian Human Rights Commission—				
Program expenditures	10		28,000	461,941
Canadian Human Rights Tribunal—				
Program expenditures	15			26,057

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		\$	\$	\$
Commissioner for Federal Judicial Affairs—				
Operating expenditures	20		20,000	126,274
Federal Court of Canada—				
Program expenditures	30			884,660
Offices of the Information and Privacy Commissioners of Canada—				
Program expenditures	40	189,962	60,000	202,138
Supreme Court of Canada—				
Program expenditures	45		63,000	384,216
Tax Court of Canada—				
Program expenditures	50			253,282
National Defence—				
Operating expenditures	1	20,585,000	1,450,000	84,812,859
Natural Resources—				
Department—				
Operating expenditures	1		865,000	8,388,153
Atomic Energy Control Board—				
Program expenditures, grants and contributions	15		41,000	470,000
National Energy Board—				
Program expenditures	25		15,000	633,500
Parliament—				
The Senate—				
Program expenditures	1		25,000	
Library of Parliament—				
Program expenditures	10		347,000	806,000
Privy Council—				
Department—				
Program expenditures	1		100,000	1,200,475
Canadian Centre for Management Development—				
Program expenditures and contributions	5	173,226	370,000	183,985
Canadian Intergovernmental Conference Secretariat—				
Program expenditures	10		11,000	84,747
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures	15		100,000	1,166,314
Chief Electoral Officer—				
Program expenditures	20			379,949
Commissioner of Official Languages—				
Program expenditures	25			334,997
Millennium Bureau of Canada—				
Operating expenditures	30			20,000
National Round Table on the Environment and the Economy—				
Program expenditures	40		5,000	52,138
Public Service Staff Relations Board—				
Program expenditures	45			114,633
Security Intelligence Review Committee—				
Program expenditures	50			16,000
The Leadership Network—				
Program expenditures	55			50,500

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		\$	\$	\$
Public Works and Government Services—				
Department—				
Government Services Program—				
Operating expenditures	1		3,135,531	26,488,292
Consulting and Audit Canada Revolving Fund	\$	193,486		
Translation Bureau Revolving Fund	\$	264,480		
Canada Information Office—				
Program expenditures and contributions	20			98,212
Solicitor General—				
Department—				
Operating expenditures	1			553,063
Canadian Security Intelligence Service—				
Program expenditures	10		350,000	5,050,831
Correctional Service—				
Penitentiary Service and National Parole Service—				
Operating expenditures, grants and contributions	15		712,000	38,963,248
CORCAN Revolving Fund	\$	142,385		
National Parole Board—				
Program expenditures	25		31,000	679,007
Office of the Correctional Investigator—				
Program expenditures	30	79,147		1,000
Royal Canadian Mounted Police—				
Operating expenditures, grants and contributions	35	29,331,459	385,000	18,613,350
Royal Canadian Mounted Police External Review Committee—				
Program expenditures	45			16,134
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures	50			60,091
Transport—				
Department—				
Operating expenditures	1		471,300	18,128,369
Canadian Transportation Agency—				
Program expenditures and contributions	30			440,183
Civil Aviation Tribunal—				
Program expenditures	35		5,000	21,577
Treasury Board—				
Secretariat—				
Central Administration of the Public Service Program—				
Operating expenditures	1		7,756,751	1,027,088
Veterans Affairs—				
Veterans Affairs Program—				
Operating expenditures	1	2,500,000	532,000	9,321,900
Veterans Review and Appeal Board—				
Program expenditures	10	168,000		192,000
Total		133,249,553	44,054,721	537,739,667

SECTION 14

1999-2000

PUBLIC ACCOUNTS OF CANADA

Index

Index

A

- Accountable advances, 3.13
- ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES,
see *Volume I, Section 5*
- ACCOUNTS RECEIVABLE, 4
- ACQUISITION OF LANDS, BUILDINGS AND WORKS, 6
- ACQUISITION OF MACHINERY AND EQUIPMENT, 7
- Atomic Energy Control Board, (financial statement(s) of), 2.2
- Authorities available from previous years,
see *Volume II (Part I), Section 1*
- Authorities for the spending of proceeds from the disposal
of surplus Crown assets, see *Volume II (Part I), Section 1*
- Authorities granted by statutes other than Appropriation Acts,
see *Volume II (Part I), Section 1*
- Authorities granted in current year Appropriation Acts,
see *Volume II (Part I), Section 1*

B

- Budgetary details by allotment, 12.2

C

- Canada Customs and Revenue Agency
(financial statement(s) of), 2.7
- Canada Employment Insurance Commission,
(financial statement(s) of), 2.18
- Canadian Centre for Management Development,
(financial statement(s) of), 2.24
- Canadian Centre for Occupational Health and Safety,
(financial statement(s) of), 2.26
- Canadian Food Inspection Agency,
(financial statement(s) of), 2.30
- Canadian Grain Commission Revolving Fund,
(financial statements), 1.2
- Canadian Intellectual Property Office Revolving Fund,
(financial statements), 1.8
- Canadian Pari-Mutuel Agency Revolving Fund,
(financial statements), 1.14
- Canadian Polar Commission, (financial statement(s) of), 2.31
- Canadian Transportation Accident Investigation
and Safety Board, (financial statement(s) of), 2.33
- CASH AND ACCOUNTS RECEIVABLE, see *Volume I, Section 7*
- Commissions, 12.15
- Compensation payments and administration expenses
(Human Resources Development), 13.8
- CONSOLIDATED ACCOUNTS, see *Volume I, Section 4*
- Consulting and Audit Canada Revolving Fund,
(financial statements), 1.18
- CORCAN Revolving Fund, (financial statements), 1.23
- Court awards, 10.25

D

- Debts, obligations and claims written off or forgiven, 3.9
- Defence Production Revolving Fund,
(financial statements), 1.27
- Details of amounts transferred to other ministries to supplement
provisions of other votes (Treasury Board), 13.21
- Details of expenditures—November 1999 by-election
(Privy Council), 13.17
- Details of expenditures—Windsor—St.Clair
by-election (Privy Council), 13.17
- Details of other program expenditures of other
ministries, see *Volume II (Part I), Section 1*
- Details of other transfer payments,
see *Volume II (Part I), Section 1*
- Details of spendable amounts, see *related ministerial
section in Volume II (Part I)*
- Director of Soldier Settlement,
(financial statement(s) of), 2.37
- Director, Veterans' Land Act,
(financial statement(s) of), 2.38

E

- Education costs, 12.17
- Ex gratia payments, 10.15
- Expenditures by institution (Solicitor General), 13.18
- Expenditures for Canadian representation at international conferences
and meetings (Foreign Affairs and International Trade), 13.2

F

- FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, 11
- FINANCIAL STATEMENTS OF DEPARTMENTAL
CORPORATIONS, 2
- FINANCIAL STATEMENTS OF REVOLVING FUNDS, 1
- FINANCIAL STATEMENTS OF THE GOVERNMENT OF
CANADA AND OPINIONS AND OBSERVATIONS OF THE
AUDITOR GENERAL, see *Volume I, Section 1*
- Fisheries Prices Support Board, (financial statement(s) of), 2.39
- FOREIGN EXCHANGE ACCOUNTS, see *Volume I, Section 8*

G

- Geomatics Canada Revolving Fund,
(financial statements), 1.29
- Government Telecommunications and Informatics Services
Revolving Fund, (financial statements), 1.35

I

INTEREST-BEARING DEBT, *see Volume I, Section 6*

L

LOANS, INVESTMENTS AND ADVANCES,
see Volume I, Section 9

Losses of public money and property, 3.16

M

Medical Research Council, (financial statement(s) of), 2.40

Ministerial expenditures by standard object, *see Volume II (Part I), Section 1*

Ministerial expenditures by type, *see Volume II (Part I), Section 1*

Ministerial revenues by main classification, *see Volume II (Part I), Section 1*

Ministry summary (of source and disposition of authorities),
see related ministerial section in Volume II (Part I)

N

National Battlefields Commission,
(financial statement(s) of), 2.44

National Film Board Revolving Fund,
(financial statements), 1.40

National Research Council of Canada,
(financial statement(s) of), 2.47

National Round Table on the Environment
and the Economy, (financial statement(s) of), 2.51

Natural Sciences and Engineering Research Council,
(financial statement(s) of), 2.55

Non-lapsing authorities granted/repealed in the current year,
see Volume II (Part I), Section 1

O

Optional Services Revolving Fund,
(financial statements), 1.47

OTHER GOVERNMENT-WIDE INFORMATION, 12
OTHER INFORMATION RELATED TO THE FINANCIAL
STATEMENTS, *see Volume I, Section 10*

OTHER MISCELLANEOUS INFORMATION, 13

P

Parks Canada Agency Enterprise Units Revolving Fund,
(financial statements), 1.53

Passport Office Revolving Fund, (financial statements), 1.57

Payments of claims against the Crown, 10.2

PAYMENTS OF CLAIMS AGAINST THE CROWN,

EX GRATIA PAYMENTS AND COURT AWARDS, 10

PROFESSIONAL AND SPECIAL SERVICES, 5

Program objective and business line description,
see related ministerial section in Volume II (Part I)

Programs by business line, *see related ministerial section in Volume II (Part I)*

PUBLIC DEBT CHARGES, 9

R

Real Property Disposition Revolving Fund,
(financial statements), 1.61

Real Property Services Revolving Fund,
(financial statements), 1.65

Recapitulation of external expenditures by standard object,
see Volume II (Part I), Section 1

Recapitulation of external expenditures by type,
see Volume II (Part I), Section 1

Recapitulation of external revenues by main classification,
see Volume II (Part I), Section 1

Remissions of taxes, fees, penalties and other debts, 3.2

Return on investments, 12.19

Revenues, *see related ministerial section in Volume II (Part I)*

REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT,
see Volume I, Section 3

S

Salaries and allowances to Ministers of State and Secretaries of State
(Privy Council), 13.16

Salaries of parliamentary secretaries to ministers paid in 1999-2000
(Parliament), 13.15

Social Sciences and Humanities Research Council,
(financial statement(s) of), 2.60

Source and disposition of authorities by type
(*voted and statutory*), *see Volume II (Part I), Section 1*

Source and disposition of budgetary authorities by ministry,
see Volume II (Part I), Section 1

Source and disposition of non-budgetary authorities by
ministry, *see Volume II (Part I), Section 1*

Staff Development and Training Revolving Fund,
(financial statements), 1.71

Statement of accounts receivable for tax revenues, 4.2

Statement of expenditures—Statutory expenses of electoral events
(Privy Council), 13.17

Statement of revenues and expenditures, *see Volume II (Part I), Section 1*

Statement of sessional and expense allowances, and of
travel and research expenses paid in 1999-2000 (Parliament), 13.9

Statement of sessional and expense allowances, and of
travel expenses paid in 1999-2000 (Parliament), 13.11

SUPPLEMENTARY FINANCIAL INFORMATION, *see Volume I, Section 2*

SUPPLEMENTARY INFORMATION REQUIRED BY THE
FINANCIAL ADMINISTRATION ACT, 3

T

TRANSFER PAYMENTS, 8

Transfer payments, *see related ministerial section in Volume II (Part I)*

Translation Bureau Revolving Fund, (financial statements), 1.80

Travel expenses for Canadian representation at international
conferences and meetings (Foreign Affairs and International
Trade), 13.3

Travel expenses of ministers and parliamentary secretaries, 12.22

Townsites Revolving Fund,
(financial statement(s) of), 1.76



3 1761 11549518 6